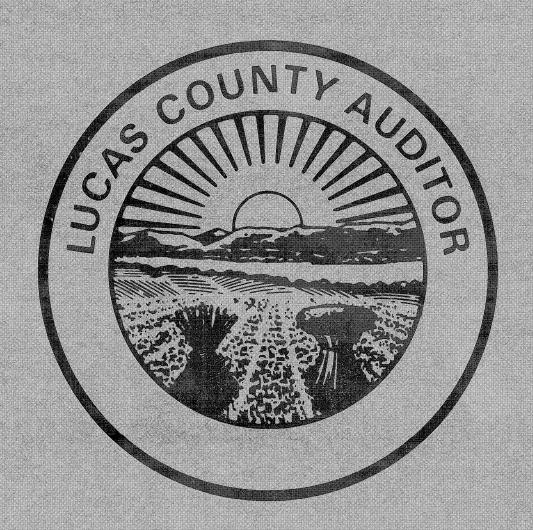
COMPREHENSIVE ANNUAL FINANCIAL REPORT



LUCAS COUNTY, OHIO

For Fiscal Year Ended December 31, 2004

Lucas County, Ohio Comprehensive Annual Financial Report for the Year Ended December 31, 2004

Larry A. Kaczala, Lucas County Auditor

Prepared by the Lucas County Auditor's Office

Thomas E. Nichter Chief Deputy Auditor

Scott S. Smith, C.P.A. Chief Accountant

Gina-Marie Kaczala
Director of Internal Audits

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Accounting Assistant

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Reconcillliation Accountant

LUCAS COUNTY, OHIO COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED DECEMBER 31, 2004

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Larry A. Kaczala

Lucas County Auditor

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Toledo, Ohio 43604-2255 (419) 213-4340

May 6, 2005

Lucas County Board of Commissioners and Citizens of Lucas County,

As Auditor of Lucas County, I am pleased to present the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2004.

This report contains basic financial statements, management's discussion and analysis, supplemental financial statements, and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Lucas County. This CAFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, lies with the management of the County, and in particular the office of the Lucas County Auditor. In fulfilling this responsibility, the Lucas County Auditor's Office has prepared the accompanying financial statements, schedules and tables. We believe this data fairly reflects the financial position of the County and the results of its operations.

The CAFR is presented in three (3) sections: the Introductory Section, the Financial Section and the Statistical Section. The Introductory Section contains a table of contents, this letter of transmittal, a list of elected officials, an organization chart and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded for the 2003 Lucas County CAFR. The Financial Section contains our independent auditor's, Ernst & Young LLP, report of independent auditors, Management's Discussion and Analysis, the basic financial

statements, and relevant supplemental financial statements and schedules for 2004. The *Statistical Section* presents historical, financial, analytical, economic and demographic information that may be useful for further analysis and comparisons.

This transmittal letter should be read in conjunction with the Management's Discussion and Analysis, which provides a narrative introduction, overview, and analysis of the basic financial statements.

THE COUNTY

The County was formed by an Act of the Ohio General Assembly on June 20, 1835, in honor of Robert Lucas, then Governor of Ohio. The elected three-member Board of County Commissioners function as both the legislative and executive branch of the County. Each Commissioner serves a term of four years. In addition to the County Auditor, who serves as chief fiscal officer, there are seven elected administrative officials, each of whom operate independently as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. All of these officials serve four-year terms. The following judges are elected on a county-wide basis to oversee the County's judicial system: Common Pleas Court Judges, Domestic Relations Court Judges, Juvenile Court Judges, Probate Court Judge, and Court of Appeals Judges. Judges are elected to six-year terms.





REPORTING ENTITY AND SERVICES

In conformity with Governmental Accounting Standards Board Statement No. 14, all governmental departments, agencies, institutions, commissions, public authorities, and other governmental organizations, for which the County has significant financial accountability, are included in this CAFR for financial reporting purposes. Financial accountability is determined by the County's ability to appoint a voting majority of the Board or financial interdependence.

The County provides general governmental services to its citizens which include: public assistance, health assistance, community related services, civil and criminal justice systems, road and bridge maintenance, sewer and waterline construction and maintenance and other general legislative and administrative support services. The County also operates and maintains the water supply and wastewater treatment systems. A further discussion of the reporting entity and its services may be found in **Note A** of the *Notes to the Financial Statements*.

ECONOMIC CONDITION AND OUTLOOK

The County is in the center of a trade area comprised of 14 counties in northwestern Ohio and southeastern Michigan with a total population of approximately 1.25 million people. The County lies in the central portion of a triangle formed by the cities of Chicago, Detroit and Cleveland. The County is in the Toledo Metropolitan Statistical Area (MSA) and approximately one-third of the population of the United States resides within 500 miles of the County.

The County's economy, historically associated with the glass and automotive industries, has become increasingly diversified. While the County remains the home of four of the nation's largest glass companies, Daimler Chrysler AG, General Motors Corporation and Dana Corporation also continue to be major private employers in the County. However, in recent years, private service industries and governmental employers have provided more than three-fourths of the total employment in the Toledo MSA and approximately 70% of total payrolls in the County

The County's unemployment rate for 2004 was 7.4%, which is 1.3% higher than the statewide rate of 6.1%, and 1.9% higher than the national rate of 5.5%.

Three of the 2004 Fortune 500 corporations have their headquarters in the County. These are Dana Corporation,

Owens-Illinois, Inc., and Owens-Corning. The County is also one of the larger oil refining centers between Chicago and the eastern seaboard with BP Oil Co. and Sun Refining and Marketing Company, Inc.

Daimler Chrysler AG, the largest manufacturing employer in the County, completed a \$1.2 billion investment to construct a 1.1 million square-foot Jeep assembly plant in 2001. The project retained nearly 4,900 jobs, and has prompted additional related economic development activity in the County. Daimler Chrysler AG has also constructed a \$30 million combination cross dock and parts sequencing facility in the County to serve its plants in the Midwest.

MAJOR COUNTY INITIATIVES

Current Year Projects

Lucas County continues to promote economic development throughout the area. Lucas County officials and management continue to work closely with state and local governments, corporations, companies, small businesses, labor unions and charitable organizations to improve and expand business opportunities and the standard of living. The following are highlights of some of the activities Lucas County is concerned with:

- The County is expanding the existing 15 million gallon per day Maumee River Wastewater Treatment plant to a 22.5 million gallon a day facility. This expansion will accommodate the existing demand and future growth in Western Lucas County through 2025. The projected cost is \$15.5 million.
- Implementation of the first phase of the County's integrated new Human Resources/Payroll Procurement/Accounts Payable, and General Ledger Accounting System was completed. The Human Resources/Payroll system was placed into service in April, 2003. The County continues to implement new modules to take full advantage of the management tools available.

- The State of Ohio designated Lucas County as a Local Area for purposes of the Workforce Investment Act of 1998, which prompted the proposed establishment of a One Stop location for the convenience of business and the job seeker. The new One Stop location called "The Source" was be dedicated in the Summer of 2004. In this center, community partners will be located to provide career services to assist employers in finding qualified individuals for employment. The center will also assist individuals in obtaining training to meet demand occupation skills.
- Lucas County joined with the Toledo/Lucas County Port Authority, the Regional Growth Partnership, the City of Toledo and Manitowoc to develop a "High Bay Facility" at the Toledo shipyard. This proposed ship building facility would be used by Manitowoc to develop ships for the US Coast Guard starting in 2004.
- Lucas County has loaned \$500 thousand to the Toledo Lucas County Port Authority to assist in the development of a coking and electric generation facility along the east side of the Maumee River in Lucas County. The application process is complete, and the EPA has approved necessary permits. During Phase I of this project this facility will generate 200 high paying jobs in Lucas County.

Future Projects

The County will continue to provide a variety of services required to meet the needs of its citizens and actively support economic development in the area. We look forward to the following significant activities made possible by the citizens of Lucas County and its government:

- The County Commissioners are evaluating future renovation plans for the County jail. The County is working with the City of Toledo, exploring the potential savings of a joint Municipal Court / County jail building.
- Lucas County and political sub divisions within the County are working together to develop a new 800 MHZ emergency communication system. The new system will allow first responders from all across the County to communicate to meet public safety needs.
- The County is exploring merged economic development with the City of Toledo and the suburban communities to improve service to companies seeking to locate their business in Lucas County.

- Lucas County is working to expand the availability of water in western Lucas County along the border of the current water system.
- The Board of Elections will be working closely with the State of Ohio to implement the federal Help America Vote Act. The new electronic election system is a touch screen system with a paper audit trail that was approved by the Secretary of State. The new system at estimated cost of \$7 million is expected to be in place for the 2006 Gubernatorial Election with significant portion of the cost to come from federal funds.
- The Board of County Commissioners has approved \$1.5 million in the Capital Improvement Plan to renovate and reconstruct the secured underground parking and tunnel between the Lucas County Corrections Center and the Lucas County Courthouse. The tunnel is used in the transportation of prisoners from the Correction Center to trial in the Common Pleas Court. This was substantially completed in May, 2005.

ACCOUNTING SYSTEM

The County's day-to-day accounting records are maintained on a basis other than GAAP. For financial reporting purposes, the accounting records for all Governmental and Fiduciary Funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (within 60 days after year end) and expenditures are recognized when the related fund liability is incurred. The accounting records for the Proprietary Funds and Government-Wide Financial Statements are converted to the accrual basis, whereby revenues are recognized when measurable and earned, and expenses are recognized as incurred.

A further discussion of the three methods of accounting (non-GAAP, modified accrual and accrual) and a reconciliation of budget basis to GAAP basis of accounting may be found in **Note B** and **Note L**, respectively, of the *Notes to the Financial Statements*.

BUDGETARY CONTROLS

Under Ohio law, the Lucas County Board of Commissioners must adopt an appropriations budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st. No expenditure can be made from any

budgetary account without the Certificate of the County Auditor certifying that funds are available or in the process of collection. When a purchase order is issued or a contract is entered into by any County department or agency, the County Auditor encumbers the necessary funds to pay for the expenditure. Contracts or purchase orders are rejected and are invalid under Ohio law if sufficient funds are not available to permit the County Auditor to certify the transaction. A further discussion of the budgetary accounting system and its controls may be found in **Note B** of the *Notes to the Financial Statements*.

The County Auditor issues a monthly budget report to the Board of Commissioners and to all departments and agencies showing the monthly and year-to-date expenditures, encumbrances, and the cash balances, as well as the unencumbered balance by fund and account. On a quarterly basis, these reports are made public and are available to the news media.

INTERNAL CONTROL

The management of the County is responsible for establishing and maintaining internal control designed to provide reasonable, but not absolute, assurance that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The design of the internal control also recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the County is responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management.

CASH MANAGEMENT

The County Treasurer utilizes cash management and forecasting techniques and procedures to provide for efficient and optimum use of the County's cash resources as permitted by applicable State of Ohio law.

Among the County's many investments, the County participates in the State Treasury Asset Reserve of Ohio (STAR OHIO) Investment pool. The statewide investment pool is administered by the Treasurer of the State of Ohio.

Certain deposits are collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name. The pool of securities so pledged must have a current market value at least equal to 105% of all public monies on deposit with the depository including the amount covered by federal insurance.

Cash resources of all funds with the exception of Water, Sewer, and certain Fiduciary Funds are pooled for investment purposes. Currently, interest income derived from these pooled resources is credited to the County's General Fund with the exception of the equitable share distributed to the Self-Funded Health Insurance fund and the Motor Vehicle and Gas Tax fund.

INVESTMENT HIGHLIGHTS

(Amounts in 000's)

Investments and Earnin	gs <u>2004</u>	<u>2003</u>
Total investments and		
Deposits at year-end	\$ 262,960	\$ 258,386
Interest revenue	3,171	4,124

RISK MANAGEMENT

The County Risk Manager monitors and directs the entire insurance program of Lucas County. The County is self-insured for a portion of its general business insurance and insurance coverage after \$500 thousand per occurrence.

The County participates in the State of Ohio Retrospective Rated Workers' Compensation program with a maximum liability of \$300 thousand per accident.

Both programs, along with the self-funded health program for dental benefits, provide savings with proper risk management and loss control.

INDEPENDENT AUDIT

Included in this report on pages 14 and 15 is an unqualified report of independent auditors rendered by Ernst & Young LLP with respect to the basic financial statements of the County as of and for the year ended December 31, 2004. As part of the annual preparation of a CAFR, the County subjects the basic financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary and internal control of financial and operational systems.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The County prepared its first CAFR in 1984 in accordance with the program guidelines for the Certificate of Achievement for Excellence in Financial Reporting (Certificate) awarded by the Government Finance Officers Association of the United States and Canada (GFOA). Each annual report must also satisfy generally accepted accounting principles and disclose applicable legal compliance requirements. The County was awarded the Certificate for the fiscal years ended December 31, 1984 - 2003.

The Certificate is valid for a period of one year. We believe that our current report continues to conform to the guidelines and requirements of the program and will be submitted to the GFOA to determine its eligibility for another Certificate.

ACKNOWLEDGMENTS

Lucas County is proud to have been one of the first counties in Ohio, and one of the relatively few nationwide, to prepare a financial report in conformity with GAAP and the precise guidelines recommended by the GFOA. We are also proud to be one of the first counties to adopt the new reporting model required by GASB No. 34. This report is the result of the continued cooperation, and combined services of the *Elected Officials and management of Lucas County*.

I would especially like to recognize the following members of my staff, all of whom exercised proficiency and dedication throughout this report's publication.

Accounting

Thomas E. Nichter, Scott S. Smith, Gina-Marie Kaczala, Tracy Berry, Dave Polek, and Karla Hayes

Accounts Payable/Receivable

Pat Heffern, Rita-Hogan Faber, Brenda Lowe, Sue Nofziger.

Payroll

David Weimer

Special Assessments

Gary Langenderfer

Photography

Matthew Rogacki

Sincerely,

Larry A. Kaczala Lucas County Auditor

Lucas County, Ohio

LUCAS COUNTY, OHIO ELECTED OFFICIALS at DECEMBER 31, 2004

Administrators

Bernie Quilter Clerk of Courts

James R. Patrick Coroner

Robert Reinbolt (interim) Treasurer

Harry Barlos Commissioner (president)

Maggie ThurberCommissionerTina Skeldon WozniakCommissionerKeith EarleyCounty EngineerJulia R. BatesProsecutorSue J. RiouxRecorderJames A. TelbSheriff

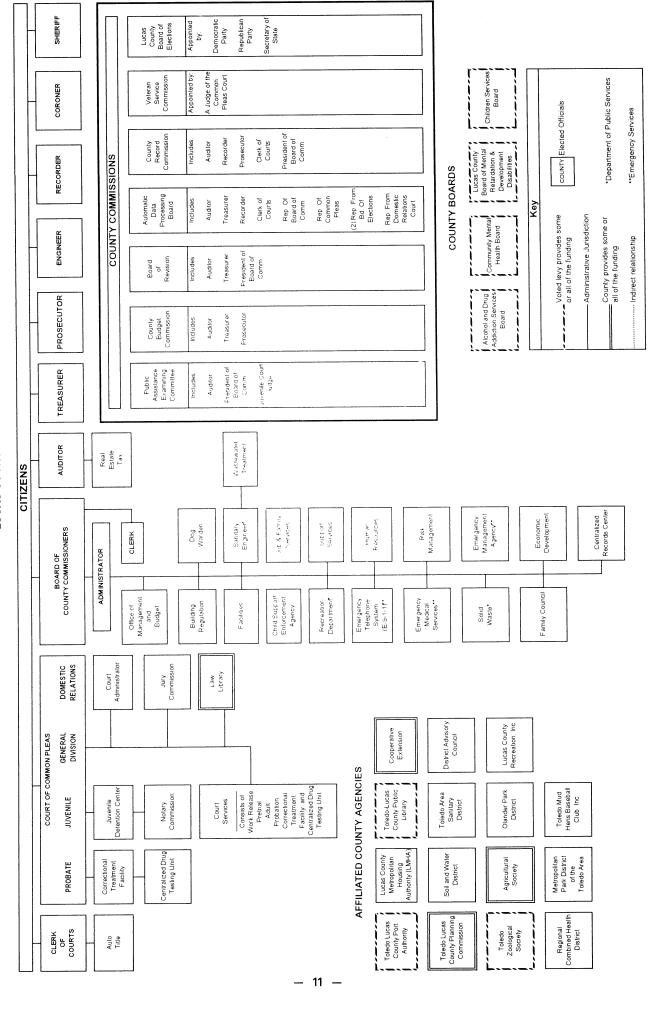
<u>Judges</u>

James D. BatesCommon Pleas CourtJ. Ronald BowmanCommon Pleas CourtRobert G. ChristiansenCommon Pleas CourtCharles J. DoneghyCommon Pleas CourtPatrick J. FoleyCommon Pleas CourtRuth Ann FranksCommon Pleas CourtJames D. JensenCommon Pleas CourtFrederick H. McDonaldCommon Pleas CourtWilliam J. SkowCommon Pleas CourtCharles S. WittenbergCommon Pleas CourtDavid E. LewandowskiDomestic Relations CourtNorman G. ZemmelmanDomestic Relations Court

James A. RayJuvenile CourtLynn SchaeferJuvenile CourtJack R. PuffenbergerProbate Court

Peter M. HandworkSixth District Court of AppealsRichard W. KnepperSixth District Court of AppealsJudith A. LanzingerSixth District Court of AppealsMark PietrykowskiSixth District Court of AppealsArlene SingerSixth District Court of Appeals

COUNTY ORGANIZATION LUCAS COUNTY



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lucas County, Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2003

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

UNITE STATES

UNITE STATES

UNITE STATES

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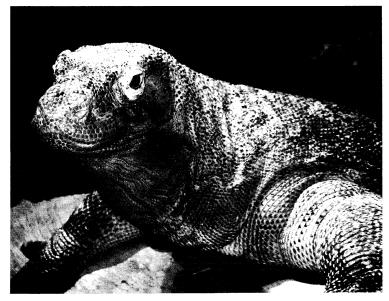
Maney L. Zielle President

Executive Director

Financial Section







 ${\bf Dragons}$ - The Toledo Zoo's Dragon exhibit is set to open April 15, 2005 in the Zoo Museum of Science .

Visitors will learn about mythological and living dragons while walking through the great hall proceeding into the good dragon or bad dragon displays. Visitors will learn facts about dragon physiology, life cycle, and courtships of dragons both in western and eastern cultures from graphics, a princess storyteller and fun props.

Live on display are several living dragons. Pictured above is The Komodo dragon which can reach a length of 10 feet and weigh as much as 500 pounds after a hearty meal of Sunda deer, birds, snakes and younger Komodos to name a few.



■ Ernst & Young LLP One SeaGate Toledo, Ohio 43604 ■ Phone: (419) 244-8000 Fax: (419) 244-4440 www.ey.com

Report of Independent Auditors

Lucas County Board of Commissioners Toledo, Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Toledo Mud Hens Baseball Club, Inc., Lott Industries, Inc., and Preferred Properties Inc., which represent 100 percent of the assets, net assets, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We were not engaged to perform an audit of the County's internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. The financial statements of the discretely presented component units were not audited in accordance with *Government Auditing Standards*. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lucas County, Ohio, as of December 31, 2004, and the respective changes in financial position and the cash flows, where applicable, thereof and the respective budgetary comparison for the General, Job and Family Services, Board of Mental Retardation, and Children Services Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with Government Auditing Standards, we have also issued our report dated May 6, 2005 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 16 through 22 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries to management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

May 6, 2005

Ernst + Young LLP

LUCAS COUNTY, OHIO MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2004

(Amounts in 000's)

The discussion and analysis of Lucas County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2004. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2004 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2004, by \$580,940 (net assets). Of this amount, \$327,314 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$8,038, which is 1.4% of the net assets at the beginning of the year 2004.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$163,698, an increase of \$2.5 million from the prior year. Of this amount, \$119,582 is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current year, unreserved fund balance for the general fund was \$35,663, which represents a decrease of less than 1% from the prior year, and represents 33% of total general fund expenditures.
- Lucas County's total debt increased by \$1,475 during the current year. The key factor for this increase was a new OWDA loan for \$15.4 million netted against principal retirement for the year.

Overview of the Financial Statements

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Lucas County as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial conditions.

The County's basic financial statements comprise three components: 1) County-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

County - Wide Financial Statements

The County-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

Statement of Net Assets and the Statement of Activities.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during the current year. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the County's net assets and the change in those assets. This change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of County capital assets will also need to be evaluated.

In the Statement of Net Assets and the Statement of Activities, the County is divided into three kinds of activities:

Governmental Activities-Most of the County's services are reported here including public safety, social services programs, administration, and all departments with the exception of our Water and Sewer funds and Wastewater Treatment.

LUCAS COUNTY, OHIO MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2004

(Amounts in 000's)

- Business-Type Activities- These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of the entire operation of our Water and Sewer and Wastewater Treatment. Plants as well as all capital expenses associated with these facilities.
- ♦ Component Units- The County includes financial data of the Toledo MudHens Baseball Club, Inc., Lott Industries, Inc., and Preferred Properties, Inc., These component units are described in Note A of the Notes to the Financial Statements. The component units are separate and may buy, sell lease and mortgage property in their own name and can sue or be sued in their own name.

The County-wide Financial Statements can be found on pages 23 - 25 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial reports provide detailed information about the County's major funds. Based on restriction on the use of monies, the County has established many funds which account for the multitude of services provided to our residents. However, these fund financial statements focus on the County's most significant funds. In the case of Lucas County, our major funds are the General, Children Services Board, Board of Mental Retardation, Job and Family Services, Capital Improvements, Debt Service, Water Supply System, Sewer System, and Wastewater Treatment.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the Government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such

information may be useful in evaluating government's near-term financing requirements.

Because the focus of governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 26 - 36 of this report.

The County adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Water and Sewer and Wastewater Treatment operations. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance programs, vehicle maintenance, telephone system, central supplies, and worker's compensation programs. Because these services predominantly benefit governmental rather than business-type functions, they have been included with governmental activities in the County-wide financial statements. The proprietary fund financial statements can

be found on pages 38 - 45 of this report.

Fiduciary Funds: Are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The fiduciary fund financial statement can be found on page 46 of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the County-wide and fund financial statements. The notes to the financial statements can be found on pages 50 - 77 of this report.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages 80 - 173 of this report.

County-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of the County, assets exceeded liabilities by \$580,940 (\$487,555 in governmental activities and \$93,385 in business type activities) as of December 31, This is an increase of \$4,519 (0.9%) for governmental activities, and \$3,519 (3.9%) for business type activities. By far, the largest portion of the County's net assets (63%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	1 0	ibie i				
	Net	Assets				
	Gove	ernmental	Bu	siness-		
	Ac	tivities	Type A	ctivities	Total	
Assets	<u>2004</u>	2003	2004	<u>2003</u>	2004	<u>2003</u>
Current and other assets	\$376,845.	\$369,845	\$23,744	\$17,585	\$400,589	\$387,430
Capital assets, net	<u>261,829</u>	274,242	<u>103,514</u>	<u>91,858</u>	<u>365,343</u>	<u>366,100</u>
Total Assets	<u>638,674</u>	644,087	<u>127,258</u>	<u>109,443</u>	<u>765,932</u>	<u>753,530</u>
Liabilities						
Current and other liabilities	(56,221)	(54,463)	(1,193)	(838)	(57,414)	(55,301)
Long-term liabilities due within one year	(9,949)	(11,814)	(820)	(703)	(10,769)	(12,517)
Long-term liabilities due in more than one year.	(84,949)	<u>(94,774)</u>	<u>(31,860)</u>	(18,036)	<u>(116,809)</u>	<u>(112,810)</u>
Total liabilities	(151,119)	(161,051)	(33,873)	<u>(19,577)</u>	(184,992)	(180,628)
Net Assets						
Invested in capital assets, net of debt	166,931	167,654	75,052	73,119	241,983	240,773
Restricted:						
Capital projects	11,613	2,057	-	-	11,613	2,057
Debt service	9,689	16,542	-	-	9,689	16,542
Unrestricted	299,322	<u>296,783</u>	_18,333	16,747	<u>317,655</u>	<u>313,530</u>
Total Net Assets	<u>\$487,555</u>	<u>\$483,036</u>	<u>\$93,385</u>	<u>\$89,866</u>	<u>\$580,940</u>	<u>\$572,902</u>

Table 1

An additional portion of the County's net assets (3.7%) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets (\$317,655) may be used to meet the County's ongoing obligations to citizens and creditors.

As of December 31, 2004, the County is able to report positive balances in both the governmental and business - type activities of \$487,555 and \$93,385 respectively. Table 2 (on following page) provides a summary of the changes in net assets for the year ended December 31, 2004.

Governmental Activities

Human Services accounts for \$108,666 of the \$434,679 total expenses for governmental activities, or 25% of total expenses. This is a decrease of 8.9% over last year. The primary reason for the decrease is due to cost cutting measures implemented by the Jobs and Family Services department including an early retirement buyout in 2003. The next largest program is Health, accounting for \$100,803 which represents 23% of total governmental expenses. This is an increase of 12% from last year. Health expenses increased because of more sub - grants by the Community Mental Health Board to local mental health agencies.

Tax revenue accounts for \$184,632 of the \$439,198 total revenue for governmental activity, or 42% of total revenue. Operating grants was the largest program revenue accounting for \$183,172, or 42% of total governmental revenue. These are increases of 2.5% and 4.1% respectively. The major recipients of intergovernmental revenue were Job and Family Services, receiving \$64,752, and Children Services Board, receiving \$15,150.

The County's direct charges to users of governmental services made up \$28,305 or 6.4% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licences and permits associated with building inspectors. The revenue for these charges increased by 6.8% over last year. The main component of the increase was the fees collected by the Sheriff for security at the correction's center.

Business-type Activities

The net assets for the business - type activities for the County increased by \$3,519 during the year 2004. Major revenue sources were charges for service of \$13,109 and capital contributions of \$3,987 that resulted from assessment on construction projects. Charges for services increased by 3.7%, and capital contributions decrease by 7.7%.

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal years.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$35,663, while total fund balance reached \$36,097. Both of these balances decreased by less than one percent. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 32.7 percent to total general fund expenditures, while total fund balance represents 33.1 percent of that same amount.

Table 2 Changes in Net Assets

	Governmental Activities			iness- ctivities	Total		
Revenues Program Revenues:	2004	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	
Charges for services	\$ 28,305	\$ 26,507	\$ 13,109	\$ 12,646	\$41,414	\$39,153	
Operating grants and contributions	183,172	175,913	2,902	1,575	186,074	177,488	
Capital grants and contributions	2,549	1,839	-	-	2,549	1,839	
General Revenues:							
Taxes	184,632	180,161	-	-	184,632	180,161	
Investment income	3,171	4,124	-	-	3,171	4,124	
Grants, contributions, and charges not restricted to specific programs	10,950	7,541	3,987	4,318	14,937	11,859	
Other	26,419	39,884			<u>26,419</u>	39,884	
Total Revenues	439,198	435,969	<u>19,998</u>	<u>18,539</u>	<u>459,196</u>	454,508	
Program Expenses							
General Government:							
Legislative and executive	44,370	41,924	-	-	44,370	41,924	
Judical system	55,222	54,861	-	-	55,222	54,861	
Public safety	64,095	59,439	-	-	64,095	59,439	
Public works	36,273	35,167	-	-	36,273	35,167	
Health	100,803	89,542	-	-	100,803	89,542	
Human services	108,666	119,365	-	-	108,666	119,365	
Conservation and recreation	6,766	8,950	-	-	6,766	8,950	
Miscellaneous	13,215	11,112	-	-	13,215	11,112	
Interest and fiscal charges	5,269	5,840	-	-	5,269	5,840	
Sanitary engineer	-		4,106	4,005	4,106	4,005	
Water supply system	-	-	2,459	2,511	2,459	2,511	
Wastewater treatment	-	-	4,833	4,339	4,833	4,339	
Sewer system	-	-	3,025	2,126	3,025	2,126	
Solid waste	-	-	1,907	1,730	1,907	1,730	
Parking facilities		_	149	110	<u>149</u>	110	
Total Expenses	434,679	<u>426,200</u>	16,479	14,821	<u>451,158</u>	441,021	
Increase in Net Assets before Transfers .	4,519	9,769	3,519	3,718	8,038	13,487	
Transfers	-	<u>1,134</u>		(1,134)			
Increase in Net Assets	4,519	10,903	3,519	2,584	8,038	13,487	
Net Assets-beginning	483,036	472,133	89,866	87,282	572,902	<u>559,415</u>	
Net Assets-ending	<u>\$487,555</u>	<u>\$483,036</u>	<u>\$93,385</u>	<u>\$89,866</u>	<u>\$580,940</u>	<u>\$572,902</u>	

The fund balance of the County's general fund decreased by \$273 during the current fiscal year. Key factors in this reduction are as follows:

- Total revenues increased by \$3.3 million. An increase in taxes of \$4.9 million, and charges for services revenue of \$2.0 million was offset by a decrease in miscellaneous income of \$2.6 million.
- Total expenditures increased by \$2.8 million, primarily in Public Safety.

The debt service fund has a total fund balance of \$9.7 million, all of which is reserved for the payment of debt service. The net decrease in fund balance during the current year in the debt service fund was \$6.9 million. This is primarily due to additional transfers to the debt service fund to match proceeds with debt retirement.

The other major governmental funds of the County are Children Services Board, Board of Mental Retardation and Developmental Disabilities, and Job and Family Services.

The fund balance of the Children Services Board decreased \$3.2 million to \$31.3 million. The decrease is due to a decrease in intergovernmental revenue of \$3.6 million primarily from the State of Ohio.

The fund balance of the Board of Mental Retardation increased \$1.4 million to \$13.4 million. The increase is due to an increase in intergovernmental revenue.

The fund balance of Job and Family Services increased by \$9 million to \$11.5 million. The increase is due to cost cutting measures including an early retirement buyout in 2003.

Enterprise funds. The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Water Supply System at the end of the year amounted to \$3.3 million, those for the Wastewater Treatment Plant amounted to \$4.8 million, and for the Sewer System was \$3.4 million. The total growth in net assets for these were \$1.2 million, \$0.9 million and \$0.7 million respectively. Other factors concerning the finances of these three funds have

already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights.

Differences between the original budget and the final amended budget was \$3.4 million. This was due to an increase in tax collections. Current appropriations were increased accordingly.

Capital Assets and Debt Administration

Capital assets. The County's capital assets for its governmental and business type activities as of December 31, 2004, amounts to \$365.3 million (net of accumulated depreciation). This investment in capital asset includes land, buildings structures and improvements, furniture, fixtures equipment, and infrastructure. The total decrease in the County's capital assets for the current fiscal year was 0.2 percent (a 4.5 percent decrease for governmental activities and a 12.7 percent increase for business-type activities.)

Major capital asset events during the current fiscal year included the following:

- Expended \$11.2 million for the Wastewater Treatment expansion.
- Completed a \$1.3 million Business Continuance Center.
- Completed \$10.3 million in infrastructure projects, with \$8.2 million remaining in construction in progress.
- Completed a \$501 thousand multi-department document imaging project.

Additional information on the County's capital assets can be found in Note F.

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$74.7 million. Of this amount, \$42 million comprises debt backed by the full faith and credit of the government and \$14.2 million is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment. The remaining \$18.5 million is non-tax revenue bonds. The County also had

outstanding \$34.1 million of Ohio Water Development Authority (OWDA) loans and \$2.7 million Ohio Public Works Commission (OPWC) loans.

The County's total bonded debt decreased by \$8.2 million during the current fiscal year. This was due to required debt service payments offset by a bond issue of \$1.5 million for special assessments. The large increase in OWDA loans was due to a \$15.4 million loan for Wastewater Treatment Plant expansion.

The County maintains an "A+" rating from Standard & Poor's, "AA-" from Fitch, and an "A1" rating from Moody's for general obligation debt. The bonds for the baseball stadium have been rated "A2" by Moody's, "A" by Standard and Poor's, and "AA-" by Fitch.

State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current debt limitation for Lucas County is \$57.6 million, which is significantly in excess of the County's outstanding unvoted general obligation debt.

Additional information on the County's long-term debt can be found in Note H.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County is currently 7.4 percent, which is a decrease from the rate of 7.8 percent a year ago. The state average unemployment rate was 6.1, and the national average was 5.5.
- Inflationary trends in the region compare favorably to national indices.

These factors were considered in preparing the County's budget for the 2005 fiscal year.

At the end of the current fiscal year, unreserved fund balance in the general fund was \$35,663. The County

has prepared a budget for 2005 appropriating only \$3.0 million of the unreserved balance. The County prepared a balanced budget for 2005, by reducing appropriations, without an increase in taxes or an increase in rates in the enterprise funds.

Request for Information

This financial report is designed to provide a general overview of Lucas County's finances for all those with an interest in the governments' finances. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to:

Larry A. Kaczala, Lucas County Auditor One Government Center Suite 600 Toledo, OH 43604-2255

LUCAS COUNTY, OHIO STATEMENT OF NET ASSETS DECEMBER 31, 2004 (Amounts in 000's)

	Primary Government							
		overnmental Business-type Activities Activities		Total	Component Units			
Assets:								
Pooled cash and cash equivalents	\$	27,984	\$	1,932	\$	29,916	\$	4,316
Pooled investments		176,945		13,025		189,970		6,290
Receivables (net of allowance for uncollectibles)		147,175		4,555		151,730		1,843
Internal balances		3		(3)		-		-
Due from other governments		24,236		4,219		28,455		-
Prepaid expenses		-		-		-		174
Inventory of materials and supplies		502		16		518		274
Capital assets not being depreciated		27,810		11,640		39,450		2,587
Capital assets being depreciated (net)		234,019		91,874		325,893		13,800
Total assets		638,674		127,258		765,932		29,284
Liabilities:								
Accounts payable		14,703		578		15,281		2,364
Accrued wages and benefits		23,244		615		23,859		405
Due to other governments		1,037		-		1,037		-
Matured bonds payable		16		-		16		-
Matured interest payable		18		-		18		-
Deferred revenue		-				-		322
Claims payable		8,773		-		8,773		-
Notes payable		8,430		-		8,430		17
Long-term liabilities								
Due within one year		9,949		820		10,769		184
Due in more than one year		84,949		31,860		116,809		6,832
Total liabilities		151,119		33,873		184,992		10,124
Net assets:								
Invested in capital assets, net of								
related debt		166,931		75,052		241,983		-
Restricted for:								
Capital projects		11,613		-		11,613		-
Debt service		9,689		-		9,689		-
Unrestricted		299,322		18,333		317,655		19,160
Total net assets	\$	487,555	\$	93,385	\$	580,940	\$	19,160

LUCAS COUNTY, OHIO STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

			Program Revenues					
Functions/Programs		xpenses		arges for ervices	Operating Grants and Contributions		Capital Grants and Contributions	
Primary Government:		xpenses_		EIVICES		ittibutions	Cont	i ibulions
Governmental activities:								
General government -								
Legislative and executive	\$	44,370	\$	20,481	\$	6,109	\$	-
Judicial		55,222		4,014		13,896		
Public safety		64,095		1,387		9,122		1,055
Public works		36,273		214		15,669		
Health		100,803		1,545		56,962		
Human services		108,666		69		81,337		
Conservation and recreation		6,766		595		77		1,494
Miscellaneous		13,215						
Interest and fiscal charges		5,269						
Total governmental activities		434,679		28,305		183,172		2,549
Business-type activities:								
Water supply		2,459		1,016		680		
Wastewater treatment		4,833		4,802		923		
Sewer		3,025		597		1,165		
Sanitary engineer		4,106		4,234		134		
Solid waste		1,907		2,141		-		
Parking facilities		149		319		-		
Total business-type activities		16,479		13,109		2,902		-
Total primary government	<u>\$</u>	451,158	\$	41,414	\$	186,074	\$	2,549
Component Units:								
Lott Industries	\$	10,654	\$	6,533	\$	4,155	\$	-
Preferred Properties		1,860		435		2,682		
Toledo Mud Hens		8,207		3,827				
Total component units	\$	20,721	\$	10,795	\$	6,837	\$	-
	Gei	neral Reven	ues:					
	Р	roperty Tax						
	S	ales Tax						
	0	ther Tax						
	С	harges for s	ervice	s not restric	ted to	specific pro	grams	
						cted to speci		
		-	-					
						pecific progr		
		-						
		-						
			-					
	net	asseis - en	uirig	• • • • • • • • • • • • • • • • • • • •				• • • • • • • • • • • • • • • • • • • •

The Notes to the Financial Statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Assets

			Government ness-type	nτ		C	
	ernmental	Compone Units					
A	ctivities	A	ctivities	Total			Jills
\$	(17,780)	\$	_	\$	(17,780)	\$	_
	(37,312)				(37,312)		
	(52,531)				(52,531)		
	(20,390)				(20,390)		
	(42,296)				(42,296)		
	(27,260)				(27,260)		
	(4,600)				(4,600)		
	(13,215)				(13,215)		
	(5,269) (220,653)				(5,269) (220,653)		
	(220,033)				(220,000)		
			(763)		(763)		
			892		892		
			(1,263)		(1,263)		
			262		262		
			234		234		
			(468)		(468)		_
	(220,653)		(468)		(221,121)		-

							34
							1,25 (4,38)
					-		(3,089
							(0,00
	106,433				106,433		
	70,107				70,107		
	8,092				8,092		
	78				78		
	10,872				10,872		
	3,171				3,171		c 74
	25,211				25,211		5,71
	1,208		2 097		1,208		
			3,987	-	3,987		
	_				-		
	225.172		3.987		229.159		5.71
	225,172 4,519		3,987		229,159 8,038		5,715 2,626
	225,172 4,519 483,036	<u> </u>	3,987 3,519 89,866	 	229,159 8,038 572,902		5,715 2,626 16,534

The Notes to the Financial Statements are an integral part of this statement.

LUCAS COUNTY, OHIO BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2004 (Amounts in 000's)

Accept	 General	S	Children Services Board		oard of Mental tardation
Assets:				_	
Pooled cash and cash equivalents	4,864	\$	3,867	\$	1,657
Pooled investments	20,935		26,083		11,180
Receivables (net of allowance for					
uncollectibles)					
Taxes	36,932		19,529		34,106
Accounts	420		13		66
Special assessments					
Accrued interest	803				
Loans					
Due from other governments	5,544		4,266		3,774
Inventory: materials and supplies					
Total assets	\$ 69,498	\$	53,758	\$	50,783
Liabilities and Fund Balances Liabilities:					
Accounts payable	\$ 1,659	\$	1,323	\$	619
Accrued wages and benefits	2,384	·	539	•	859
Due to other funds	92		20		
Due to other governments	1,037				
Deferred revenue	28,229		20,513		35,891
Matured bonds payable	_0,0		20,010		00,001
Matured interest payable					
Notes payable					
Total liabilities	 33,401		22,395		37,369
Total liabilities	 33,401		22,393		37,309
Fund balances: Reserved for:					
Encumbrances	434		588		3,307
Inventory					
Loans receivable					
Debt service					
Unreserved reported in:					
General fund	35,663				
Special revenue funds			30,775		10,107
Capital projects funds			,		,
Total fund balances	 36,097		31,363		13,414
Total liabilities and fund balances	\$ 69,498	\$	53,758	\$	50,783
	 ,		,		

ı	ob and Family ervices	Capital Improvements		 Debt Service	Gov	Nonmajor Governmental Funds		Total ernmental unds
\$	2,026 13,669	\$	2,007 19,535	\$ 1,825 6,306	\$	6,689 45,178	\$	22,935 142,886
			1	22,061		32,806 327		123,373 827 22,061 803
			2	1,500		47 9,150 403		47 24,236 403
\$	15,695	\$	21,545	\$ 31,692	\$	94,600	\$	337,571
\$	3,800 426 17	\$	1,502 8,430 9,932	 21,969 16 18 22,003	\$	5,173 891 39 38,427	\$	14,076 5,099 168 1,037 145,029 16 18 8,430
	7,432		6,084	 22,000		16,132 403 47		33,977 403 47
	4,020		5 500	9,689		33,324 164		9,689 35,663 78,226 5,693
	11,452		5,529 11,613	 9,689		50,070		163,698
\$	15,695	\$	21,545	\$ 31,692	\$	94,600	\$	337,571

LUCAS COUNTY, OHIO RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET ASSETS OF GOVERNMENTAL ACTIVITIES DECEMBER 31, 2004 (Amounts in 000's)

Total governmental fund balances	\$	163,698
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial		
resources and therefore are not reported in the funds.		261,829
Internal service funds are used by management to charge the cost of insurance and other services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. (less 188 net capital assets		
included above as capital assets used in governmental activities.)		29,737
Long-term assets are not available to pay for current period expenditures and therefore deferred in the funds.		145,029
Long term liabilities, including bonds payable, OWDA loans, OPWC loans, capital leases, compensated absences, and landfill obligation are not due and payable in the current period and therefore are		
not reported in the funds.		(112,738)
Net assets of governmental activities	_\$	487,555

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LUCAS COUNTY, OHIO STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

		ieneral	Children Services Board		Board of Mental Retardation	
Revenues:						
Taxes	\$	91,816	\$	18,922	\$	32,784
Charges for services		15,192				67
Licenses and permits		72				
Fines and forfeits		495				
Special assessments		18				
Intergovernmental revenue		19,316		15,150		11,093
Investment income		3,171				
Miscellaneous revenue		1,634_		3,851		546
Total revenues		131,714		37,923		44,490
Expenditures:						
Current:						
General government:		24.252				
Legislative and executive		24,353				
Judicial		40,366				
Public safety		39,336				
Public works		236				42.040
Health		665		44.000		43,040
Human services		1,432		41,089		
Conservation and recreation		1,088				
Miscellaneous	•	1,582				
Capital outlay						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Total expenditures		109,058		41,089		43,040
Excess (deficiency) of revenues over						
(under) expenditures		22,656		(3,166)		1,450
Other Financing Sources (Uses): OPWC loans						
Bonds issued						
Capital leases		14				
Transfers in		521				
Transfers out		(23,464)				
Total other financing sources (uses)		(22,929)		-		-
Net change in fund balances		(273)		(3,166)		1,450
Fund balance at beginning of year		36,370		34,529		11,964
Fund balance at end of year	\$	36,097	\$	31,363	\$	13,414

The Notes to the Financial Statements are an integral part of this statement.

Job and Family Services	Capital Improvements	Debt Service						Gov	Nonmajor Sovernmental Funds		Total ernmental Funds
		\$	4,181	\$	32,912 13,124	\$	180,615 28,383 72				
					153		648				
	430		1,587				2,035				
64,752			1,500		84,707		196,518 3,171				
	5,199		1,007		10,219		22,456				
64,752	5,629		8,275		141,115		433,898				
					13,816		38,169				
					14,062		54,428				
					21,633		60,969				
					16,402		16,638				
					56,414		100,119				
59,279					5,877		107,677				
33,273					5,673		6,761				
			1		11,641		13,224				
	11,781		•		5,971		17,752				
	156		12,020 5,269				12,176 5,269				
59,279	11,937		17,290		151,489	-	433,182				
	11,507		17,230		101,400		400,102				
5,473	(6,308)		(9,015)		(10,374)		716				
					121		121				
	1,545						1,545				
16	.,0						30				
3,553	8,347		8,162		10,253		30,836				
(7)			(6,000)		(844)		(30,715)				
3,562	9,492		2,162		9,530		1,817				
9,035	3,184		(6,853)		(844)		2,533				
2,417	8,429		16,542		50,914		161,165				
\$ 11,452	\$ 11,613	\$	9,689	\$	50,070		163,698				

The Notes to the Financial Statements are an integral part of this statement.

LUCAS COUNTY, OHIO RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 2,533
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeds capital outlay	
in the current period.	(12,432)
Revenues, and the effect of refinancing capital leases in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	5,300
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt.	10,480
Some expenses reported in the statement of activities do not require the use of financial resources and, therefore, are not reported as expenditures in governmental funds.	(1,515)
The net revenue of certain activities of internal service funds is reported with governmental activities.	 153
Change in net assets of governmental activities	\$ 4,519

LUCAS COUNTY, OHIO STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) GENERAL FUND YEAR ENDED DECEMBER 31, 2004

(Amounts in 000's)

_	Budgeted Amou	nt		Variance with		
_	Original	Final	Actual	Final Budget- Positive (Negative)		
Revenues:						
Taxes	\$ 88,555	\$ 88,555	\$ 90,921	\$ 2,366		
Charges for services	12,932	12,932	14,960	2,028		
Licenses and permits	53	53	35	(18)		
Fines and forfeits	559	559	508	(51)		
Special assessments	25	25	18	(7)		
Intergovernmental revenue	19,271	19,271	20,536	1,265		
Investment income	4,500	4,500	4,999	499		
Miscellaneous revenue	2,754	2,754	1,634	(1,120)		
Total revenues	128,649	128,649	133,611	4,962		
Expenditures:						
Current:						
General government:						
Legislative and executive	28,638	29,195	27,501	1,694		
Judicial	39,952	40,787	40,279	508		
Public safety	37,954	38,920	38,760	160		
Public works	287	284	241	43		
Health	1,115	843	715	128		
Human services	1,532	1,694	1,579	115		
Conservation and recreation	1,121	1,234	1,164	70		
Miscellaneous	1,521_	1,823	1,629_	194		
Total expenditures	112,120	114,780_	111,868	2,912		
Excess of revenues over (under) expenditures	16,529	13,869	21,743	7,874		
Other financing sources (uses):						
Transfers in	-	-	521	521		
Transfers (out)	(21,432)	(22,240)	(21,965)	275		
Total other financing sources (uses)	(21,432)	(22,240)	(21,444)	796		
Net change in fund balance	(4,903)	(8,371)	299	8,670		
Fund balance at beginning of year	23,793	23,793	23,793	-		
Prior year encumbrances appropriated	1,515	1,515	1,515_			
Fund balance at end of year	\$ 20,405	\$ 16,937	\$ 25,607	\$ 8,670		

LUCAS COUNTY, OHIO STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) CHILDREN SERVICES BOARD - SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

(Amounts in 000's)

	Budgeted Amounts			Ashard		Variance with Final Budget-		
	Original		Final		Actual Amounts		Positive (Negative)	
Revenues:								
Taxes	\$	18,858	\$	18,858	\$	18,859	\$	1
Intergovernmental revenue		15,517		15,517		15,341		(176)
Miscellaneous revenue		4,351		4,351		3,863		(488)
Total revenue		38,726		38,726		38,063		(663)
Expenditures:								
Current:								
Human services								
Personal services		22,007		21,710		21,632		78
Materials and supplies		919		1,029		975		54
Charges and services		19,572		19,724		18,681		1,043
Capital outlay and equipment		451		486		483		3
Total expenditures		42,949		42,949		41,771		1,178
Net change in fund balance		(4,223)		(4,223)		(3,708)		515
Fund balance at beginning of year		31,190		31,190		31,190		-
Prior year encumbrances appropriated		1,166		1,166		1,166		-
Fund balance at end of year	\$	28,133	\$	28,133	\$	28,648	\$	515

LUCAS COUNTY, OHIO STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) BOARD OF MENTAL RETARDATION - SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

(Amounts in 000's)

	Budg	eted Amounts	Antural	Variance with Final Budget- Positive (Negative)	
	Original	Final	Actual Amounts		
Revenues:	Φ 00.00	о ф оо оо	ф 00 004	Φ 04	
Taxes	\$ 32,60	00 \$ 32,600	\$ 32,681	\$ 81 -	
Charges for services Intergovernmental revenue	- 75	50 750	1,230	480	
Miscellaneous revenue	10,15	-	9,938	(213)	
Wilscellaneous revenue	10,10	10,101		(210)	
Total revenue	43,50)1 43,501	43,849	348	
Expenditures:					
Current:					
Health				70.4	
Personal services	36,30	,	34,627	704	
Materials and supplies	1,12	'	1,324	168	
Charges and services	9,74	- '	9,478	907	
Capital outlay and equipment	87	71 846	815	31_	
Total expenditures	48,05	48,054	46,244	1,810	
Net change in fund balance	(4,55	53) (4,553)	(2,395)	2,158	
Fund balance at beginning of year	8,62	23 8,623	8,623	-	
Prior year encumbrances appropriated	2,07	73 2,073	2,073	-	
Fund balance at end of year	\$ 6,14	\$ 6,143	\$ 8,301	\$ 2,158	

LUCAS COUNTY, OHIO STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) JOB AND FAMILY SERVICES - SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

(Amounts in 000's)

		Budgeted Amounts			Actual		Variance with Final Budget Positive	
	Original Final		Amounts		(Negative)			
Revenues:								
Intergovernmental revenue	\$	64,956	\$	64,956		64,764	(19	92)
Total revenue		64,956		64,956		64,764	(19	92)
Expenditures:								
Current:								
Human services								
Personal services		26,988		26,276		24,444	1,83	32
Materials and supplies		432		432		364	6	68
Charges and services		44,347		44,960		43,538	1,42	22
Capital outlay and equipment		192		291		281		10
Total expenditures		71,959		71,959		68,627	3,33	32_
Excess of revenues over (under) expenditures		(7,003)		(7,003)		(3,863)	3,14	40
Other financing sources:								
Transfers in		3,361	-	3,361		3,553	19	92_
Total other financing sources		3,361		3,361		3,553	19	92_
Net change in fund balance		(3,642)		(3,642)		(310)	3,33	32
Fund balance at beginning of year		3,666		3,666		3,666		_
Prior year encumbrances appropriated		3,810		3,810		3,810		-
Fund balance at end of year	\$	3,834	\$	3,834	\$	7,166	\$ 3,33	32

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LUCAS COUNTY, OHIO STATEMENT OF NET ASSETS **PROPRIETARY FUNDS DECEMBER 31, 2004**

(Amounts in 000's)	Business-type Activities - Enterprise						
	Water Supply		astewater		Sewer		
Assets:	System		reatment		System		
Current assets:							
Pooled cash and cash equivalents	368	\$	448	\$	385		
Pooled investments	2,480	Ψ	3,021	Ψ	2,596		
Receivables (net of allowances for	_,		0,02.		2,000		
uncollectables)	535		1,653		567		
Due from other funds			,				
Due from other governments			4,219				
Inventory: materials and supplies			16				
Total current assets	3,383		9,357		3,548		
Noncurrent assets - capital assets:							
Land	200		39		10		
Land improvements	60,040				63,108		
Buildings, structures, and improvements	2,840		17,441				
Furniture, fixtures, and equipment	1,641		9,286				
Construction in progress	•		11,238				
Less accumulated depreciation	(25,517)		(13,863)		(25,678)		
Total noncurrent assets	39,204		24,141		37,440		
Total assets	42,587	\$	33,498	\$	40,988		
Liabilities:							
Current liabilities:							
Accounts payable \$	43	\$	156	\$	106		
Accrued wages and benefits			152				
Due to other funds							
Claims payable - current							
Current portion of long-term debt	158		519		110		
Total current liabilities	201		827		216		
Noncurrent liabilities:							
OWDA loans payable	4,596		23,607		2,204		
Claims payable - noncurrent							
OPWC loans payable <u></u>			165		87_		
Total noncurrent liabilities	4,596		23,772		2,291		
Total liabilities	4,797		24,599		2,507		
Net Assets:							
Invested in capital assets, net of related debt	34,450		4,069		35,039		
Unrestricted	3,340		4,830		3,442		
Total net assets	37,790		8,899		38,481		
Total liabilities and net assets\$	42,587	\$	33,498	\$	40,988		

The Notes to the Financial Statements are an integral part of this statement.

En	ds onmajor iterprise Funds		Total	Actintern	rnmental tivities - nal Service Funds
\$	731 4,928	\$	1,932 13,025	\$	5,049 34,059
	1,800		4,555 -		64 171
			4,219		
	7,459		16 23,747		39,442
	153		402 123,148		83
	3,006		23,287		30
	2,613		13,540 11,238		1,270
	(3,043)		(68,101)		(1,195)
	2,729		103,514		188
\$	10,188		127,261	\$	39,630
\$	272	\$	577	\$	792
	463 3		615 3		140
	3		-		4,805
	34		821		
	772		2,016		5,737
	1,201		31,608		
			- 252		3,968
	1,201		252 31,860		3,968
	1,973		33,876		9,705
	1,494		75,052		187
	6,721		18,333		29,738
\$	8,215 10,188	\$	93,385 127,261	\$	29,925 39,630
Ψ	10,100	Ψ	121,201	Ψ	00,000

The Notes to the Financial Statements are an integral part of this statement.

LUCAS COUNTY, OHIO STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Business-type Activities - Enterprise					
	S	Water Supply ystem		stewater eatment		Sewer System
Operating revenues:		<u> </u>				
Charges for services	\$	1,016	\$	4,802	\$	597
Miscellaneous		680		923		1,165
Total operating revenues		1,696		5,725		1,762
Operating expenses:						
Personal services				1,214		
Contract services		261		1,454		1,209
Materials and supplies		15		359		18
Heat, light and power		343		490		89
Depreciation		1,545		453		1,548
Miscellaneous						1
Employee medical benefit						
Total operating expenses		2,164		3,970		2,865
Operating income (loss)		(468)		1,755		(1,103)
Nonoperating revenues (expenses):						
Loss on disposal of fixed assets						
Interest and fiscal charges		(295)		(863)		(160)
Total nonoperating revenues (expenses)		(295)		(863)		(160)
Income (loss) before contributions and						
operating transfers		(763)		892		(1,263)
Capital contributions		1,992				1,995
Transfer in						
Transier out						
Change in net assets		1,229		892		732
Nisk seems at hearing in a of const		00 501		0.007		07 740
Net assets at beginning of year		36,561		8,007		37,749
Net assets at end of year	\$	37,790	\$	8,899	\$	38,481

The Notes to the Financial Statements are an integral part of this statement.

Ent	s nmajor terprise unds	Total	Ac Interi	ernmental tivities - nal Service Funds
\$	6,694 134	\$ 13,109 2,902	\$	36,395 7
	6,828	16,011		36,402
	3,661 1,447 619 33 322 4	4,875 4,371 1,011 955 3,868 5 -		1,279 3,771 1,337 - 91 31 29,619 36,128
	742	926		274
	(76) (76)	(1,394) (1,394)		-
	666	(468) 3,987		274 - -
	666	3,519		153
	7,549	89,866		29,772
\$	8,215	\$ 93,385	\$	29,925

LUCAS COUNTY, OHIO STATEMENT OF CASH FLOWS PROPRIETARY FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	В	usiness-Ty	pe Act	ivities - E	nterp	rise Funds
	-	Vater	Waste-			
		upply		Vater	7	Sewer
Cash flows from operating activities:		ystem	_ I re	eatment	s	ystem
Cash received from customers	\$	1,665	\$	5,760	\$	1 757
Cash paid to suppliers	Ф	(605)	Ф	(2,346)	Ф	1,757
Cash paid to suppliers		(003)		(2,346) (1,194)		(1,222)
Net cash provided by				(1,194)		<u> </u>
operating activities		1,060		2,220		535
operating delivities		1,000		2,220		555
Cash flows from noncapital financing activities:						
Transfers out						
Net cash used in noncapital						
financing activities		-	***************************************	-		-
Cash flows from capital and related						
financing activities:						
Proceeds of loan						97
Principal payments - OWDA loans		(302)		(1,009)		(202)
Principal payments - OPWC loans				(13)		(19)
Principal payments - capital leases						
Purchase of capital assets		-		-		-
Interest paid	-	(295)		(863)		(160)
Net cash used in capital and						
related financing activities		(597)		(1,885)		(284)
Cash flows from investing activities:						
Proceeds from sales of investments		296		628		583
Payments for investments		(626)		(823)		(717)
Net cash provided by (used in) investing activities		(330)	*****	(195)		(134)
Net increase in cash		133		140		117
Cash and cash equivalents, January 1		235		308		268
Cash and cash equivalents, December 31	\$	368	\$	448	\$	385

Nonmajor Enterprise Funds	Total	Governmental Activities Internal Service Funds
\$ 6,713 (1,923 (3,564		6) (33,698)
1,226	5,04	1,313
		(121)
-		- (121)
(67 (299 (76	(32)	0) 2) (5) 9) (110)
(442	(3,20	8) (115)
771 (1,304) (3,47	0) (10,692)
251 480 \$ 731		1 3,738

LUCAS COUNTY, OHIO STATEMENT OF CASH FLOWS (continued) PROPRIETARY FUNDS YEAR ENDED DECEMBER 31, 2004

(Amounts in 000's)

Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities

	Business-Type Activities - Ente					nterprise
		Vater upply ystem	V	Vaste- Vater eatment	Sewer System	
Operating income (loss)	\$	(468)	\$	1,755	\$	(1,103)
Adjustments to reconcile operating						
income (loss) to net cash provided						
by operating activities:						
Depreciation expense		1,545		453		1,548
(Increase) decrease in operating assets:		,				.,
Accounts receivable		(31)		35		(5)
Due from other funds		` ,				(-)
Inventory				8		
Increase (decrease) in operating liabilities:						
Accounts payable		14		(51)		95
Accrued wages and benefits				20		
Due to other funds						
Total adjustments		1,528		465		1,638
Net cash provided by						
operating activities	\$	1,060	_\$	2,220	_\$_	535

Noncash capital and related financing activities:

Enterprise funds received approximately \$4.0 million of contributed fixed assets, approximately \$2.0 million to the Water Supply System, and \$2.0 million to the Sewer System.

Funds Nonmajor Enterprise					Ac	ernmental tivities - nal Service	
_		nds	-	 Total	-		unds
;	\$	742		\$ 926		\$	274
		322		3,868			91
		(115)		(116) 0 8			(58) (96) 209
_		179 97 1 484		 237 117 1 4,115			851 (1) 43 1,039
=	\$	1,226	:	\$ 5,041	: :	\$	1,313

LUCAS COUNTY, OHIO STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUND DECEMBER 31, 2004 (Amounts in 000's)

	Agency Funds
Assets: Pooled cash and cash equivalents Segregated cash accounts Due from other governments	\$ 25,884 9,353 15,679
Total assets	\$ 50,916
Liabilities: Unapportioned monies external to county Deposits held due to others Payroll withholdings Accounts payable Accured wages & benefits Due to other governments	\$ 25,136 10,963 2,963 627 11 11,216
Total liabilities	<u>\$ 50,916</u>

LUCAS COUNTY, OHIO COMBINING STATEMENT OF NET ASSETS DISCRETELY PRESENTED COMPONENT UNITS DECEMBER 31, 2004

(Amounts in 000's)

	Toledo Mud Hens Baseball Club, Inc.		Lott Industries Inc.		Preferred Properties Inc.			Total
Assets:								
Current assets-								
Pooled cash and cash equivalents	\$	3,333	\$	935	\$	48	\$	4,316
Pooled investments		25		6,265		-		6,290
Receivables (net of allowances for								
uncollectables) accounts		171		1,231		441		1,843
Prepaid expenses		101		23		50		174
Inventory: materials and supplies		158		116		<u> </u>		274
Total current assets		3,788		8,570		539		12,897
Noncurrent assets-								
Property, plant and equipment-								
Land		-		188		944		1,132
Buildings, structures and								
improvements		-		8,645		5,937		14,582
Furniture, fixtures and equipment		2,286		4,295		159		6,740
Construction in progress		-		-		1,455		1,455
Less: accumulated depreciation		(861)		(5,170)		(1,491)		(7,522)
Total noncurrent assets		1,425		7,958		7,004		16,387
Total assets	\$	5,213	\$	16,528	\$	7,543	\$	29,284
Liabilities:								
Current liabilities-								
Accounts Payable	\$	1,832	\$	455	\$	77	\$	2,364
Accrued wages and benefits		214		191		-		405
Deferred revenue		322				-		322
Current portion of long-term debt		-		163		21		184
Total current liabilities		2,368		809		98		3,275
Noncurrent liabilities-								
Notes Payable		-		-		17		17
Bonds Payable		-		3,760		-		3,760
Other long term obligations				66		3,066		3,072
Total noncurrent liabilities		-		3,766		3,083		6,849
Total liabilities		2,368		4,575		3,181	<u> </u>	10,124
Net Assets:								
Unrestricted		2,845		11,953		4,362		19,160
Total net assets	\$	2,845	\$	11,953	\$	4,362	\$	19,160

LUCAS COUNTY, OHIO STATEMENT OF ACTIVITIES DISCRETELY PRESENTED COMPONENT UNITS YEAR ENDED DECEMBER 31, 2004

(Amounts in 000's)

			ues					
Functions/Programs		Expenses		3		nts and	В	o Mud Hens aseball lub inc.
Toledo Mud Hens Baseball Club Recreation		8,207	\$	3,827	\$	-	\$	(4,380)
Lott Industries Health		10,654		6,533		4,155		-
Preferred Properties Inc. Health		1,860		435		2,682		-
Total component units	\$	20,721	\$	10,795	\$	6,837	\$	(4,380)
	M	neral Reven iscellaneou Total gener Changes assets - be assets - en	s al reve in net ginnin	enues assets g			 	5,480 5,480 1,100 1,745 2,845

Net (Expense) Revenue and Changes in Net Assets

Ci	ianges in it	CL 733			
lno	Lott Industries Inc.		Preferred Properties Inc.		Total
\$	-	\$	-	\$	(4,380)
	34		-		34
	34	-\$	1,257 1,257	-\$	1,257 (3,089)
<u> </u>					
	228		7		5,715
-	228		7		5,715
	262		1,264		2,626
	11,691		3,098		16,534
\$	11,953	\$	4,362		19,160

Note A - Description of Lucas County and Basis of Presentation

The County: Lucas County is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1835. The three member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom are independent as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, and Treasurer. There are also ten Common Pleas Court Judges, two Domestic Relations Court Judges, two Juvenile Court Judges, one Probate Court Judge and five Court of Appeals Judges elected on a County-wide basis to oversee the County's judicial system.

The accompanying financial statements present the County (Primary Government) and its component units, which are legally separate organizations which the elected officials of the primary government are financially accountable. The financial data of the component units are included in the County's reporting entity because of the significance of their operational or financial relationships with the County. Blended component units, although legally separate entities, are, in substance, part of the government operations.

A discretely presented component unit is an entity that is legally separate from the County but for which the County is financially accountable, or its relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete.

The component unit column in the government-wide financial statements include the County's discretely presented component units. They are reported in a separate column to emphasize that they are legally separate from the county. A brief description of each component unit, and its relationships to the County follows:

Toledo Mud Hens Baseball Club, Inc. is organized to own, manage, and operate a professional baseball club. Upon dissolution, any remaining net assets become property of the Board of County Commissioners, and new

appointments to the board of directors requires concurrence of the Commissioners. The County receives rent from the Med Hens to retire non-tax revenue bonds issued to finance the construction of the baseball stadium. The Mud Hens are reported on a fiscal year ending October 31. Complete financial statements of the component unit can be obtained from its administrative office at Fifth Third Field, 406 Washington St., Toledo, OH 43604.

Lott Industries, Inc., is a nonprofit organization affiliated with the Lucas County Board of Mental Retardation and Developmental Disabilities (LCBMR/DD), a special revenue fund of the County. It provides employment for individuals with mental retardation and developmental disabilities by obtaining work competitively from the private and public sectors. A majority of the board of the component unit is appointed by the LCBMR/DD. The LCBMR/DD pays the salaries of the administrative staff, which is a financial obligation of the County, and the component unit exists solely to provide service to the LCBMR/DD. Complete financial statements of the component unit can be obtained from its administrative office at 2001 Collingwood, Toledo, Ohio 43620.

Preferred Properties, Inc. and Affiliates is a not-for-profit corporation organized to provide affordable and accessible housing to persons with disabilities. One third of the board of the component unit is appointed by the LCBMR/DD. Funds for the purchase of housing are received from the LCBMR/DD which come from board funds and pass through of funds from Community Assistance Projects administered by the Ohio Department of Mental Retardation and Developmental Disabilities. This imposes a financial obligation on the County, and the component unit is fiscally dependent on the primary government. Preferred Properties, Inc. is reported on a fiscal year ending June 30. Complete financial statements of the component unit can be obtained from its administrative office at 2001 Collingwood, Toledo, Ohio 43620.

Note A - Description of Lucas County and Basis of Presentation (continued)

In determining its reporting entity and component units, the County considered all potential component units, including the Lucas County Board of Health, Metropolitan Park District, Lucas County Soil and Water Conservation District, Lucas County Port Authority, Lucas County Improvement Corporation, Toledo Zoological Society, Toledo Area Sanitary District, Toledo Lucas County Public Library, Lucas County Board of Education and Toledo-Lucas County Convention and Visitors Bureau and concluded that such were neither component units nor related organizations of the County and that it would not be misleading to exclude their activities from the County's reporting entity.

Basis of Presentation: The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements: The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities for the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient for the goods or services offered by the program,

grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the County's water and sewer function and various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements: During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Fund Accounting: The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of

Note A - Description of Lucas County and Basis of Presentation (continued)

accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds: Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, use and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental funds assets and liabilities is reported as fund balance. The following are the County's major governmental funds.

- General Fund: This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, state and local government fund receipts, investment earnings and charges for services.
- Children Services Board Special Revenue Fund: This fund accounts for County-wide property tax levy, state grants and reimbursements used for County child care programs.
- Board of Mental Retardation Special Revenue Fund: This fund accounts for a County-wide property tax levy, state grants and reimbursements used for care and services for the mentally handicapped and retarded.
- Job and Family Services Special Revenue Fund: This fund accounts for various federal and state grants and reimbursements as well as transfers from the General Fund used for human service programs.
- Capital Improvements Capital Projects Fund: This fund accounts for renovation and construction of County owned buildings and facilities, and construction of special assessment projects.
- Debt Service Fund: This fund accounts for revenues received and used to pay principal and interest on debt.

Proprietary Funds

 Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. These funds are used to account for operations that provide services which are financed primarily by user charges, or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes. The County reports the following major proprietary funds.

- Water Supply System Enterprise Fund: This fund accounts for the distribution of treated water to individuals and commercial users of Lucas County.
- Sewer System Enterprise Fund: This fund accounts for sanitary sewer services provided to individuals and commercial users in Lucas County and portions of Wood County.
- Wastewater Treatment Enterprise Fund: This fund accounts for wastewater treatment services provided to the Sanitary Engineer, cities of Maumee and Sylvania, Village of Waterville, Sylvania Township and other portions of Lucas County and portions of Wood County.

Additionally the County reports which Internal Service Funds account for the goods or services provided by certain County departments to other County funds, departments and other governmental units, on a cost reimbursement basis.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. principal operating revenues of the Water Supply System, Wastewater Treatment Plant, and Sewer System, and of the County's internal service funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non operating revenues and expenses.

Note A - Description of Lucas County and Basis of Presentation (continued)

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. The County only maintains agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds are primarily established to account for the collection of various taxes, as well as other intergovernmental resources that will be distributed to other taxing districts located within Lucas County.

Note B - Summary of Significant Accounting Policies

The accompanying financial statements of the County are prepared in conformity with GAAP for local government units as prescribed in statements and interpretations issued by the GASB and other recognized authoritative sources. The County has elected not to apply FASB Statements and interpretations issued after November 30, 1989, to its enterprise fund activities.

Government-wide Financial Statements: The government-wide financial statements are prepared using the economic resources measurements focus. All assets and liabilities associated with the operation of the County are included on the Statement of Net Assets.

Fund Financial Statements: All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurements focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the governmental-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Basis of Accounting: Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental Funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Non-Exchange Transactions: Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within thirty days of fiscal year-end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note K). Revenue from grants, entitlement and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or

Note B - Summary of Significant Accounting Policies (continued)

the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: delinquent taxes, sales tax, grants, interest, fees and charges for services.

Deferred Revenue: Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2004 but which were levied to finance fiscal year 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures: On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Budgetary Information: Under Ohio law, the Board of County Commissioners must adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st, for all funds except Agency Funds. Budgets are legally required for each organizational unit by object (personal services, materials

and supplies, charges for services, and capital outlays and equipment).

Each County department prepares a budget that is approved by the Board of County Commissioners. Modifications to the original budget within expenditure objects can be made by the budget manager in the Auditor's Office. The County maintains budgetary control within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations at the object level (the legal level of control). Unencumbered and unexpended appropriations lapse at year-end. Encumbered and unpaid appropriations (reserved for encumbrances) are carried forward to the next year as authority for expenditures.

The County's budgetary process accounts for certain transactions on a basis other than GAAP. The major difference between the budget basis and the GAAP basis are:

- (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- (2) Expenditures are recorded when encumbered, or paid in cash (budget), as opposed to when susceptible to accrual (GAAP).

The actual results of operations, compared to the final appropriation, which include amendments to the original appropriation, for each fund type by expenditure function and revenue source are presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual (non-GAAP Budgetary Basis)- All Governmental Fund Types. The difference between the accrual and cash basis statements was not significant. The reserve for encumbrances is carried forward as part of the budgetary authority for the next year and is included in the revised budget amounts shown in the budget to actual comparisons.

Cash Equivalents: Investments of the cash management pool, and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are considered to be investments.

Note B - Summary of Significant Accounting Policies (continued)

Inventory of Materials and Supplies: Inventory is valued at cost using the first-in, first-out method. Inventory is recorded as an expenditure/expense when consumed.

Capital Assets: Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized, as projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed.

All reported capital assets are depreciated using the straight line method over the following estimated useful lives:

- Furniture, fixtures and equipment 5 20 years
- Buildings, structures, improvements 20 40 years
- Land improvements (water and sewer lines) 40 years
- Infrastructure 20 40 years

Use of Estimates: The preparation of the basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Grants and Other Intergovernmental Revenues: Local Government fund revenues are recorded as receivables and revenues when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement type grants for the acquisition or construction of capital assets are recorded as receivables and contributed capital when the related expenses are incurred. All other Federal and State reimbursement type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

Interfund Transactions: During the normal course of operations, the County has numerous transactions between funds. These transactions include charges for services provided by an Internal Service fund to other funds and operating transfers. Transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in Governmental Fund Types and as transfers in Proprietary Funds.

The Internal Service funds record charges for services to all County funds, departments and other governmental units as operating revenue. Both Governmental and Proprietary funds record these payments to the Internal Service funds as operating expenditures/expenses.

Compensated Absences: The County records accumulated unpaid vacation, overtime pay, and vested sick time benefits as accrued wages and benefits payable when earned by employees. The entire compensated absences liability is reported on the governmental-wide financial statements.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid

Note B - Summary of Significant Accounting Policies (continued)

using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The non-current portion of the liability is not reported.

Ohio law requires that vacation time not be accumulated for more than three years. Normally, all vacation time is to be taken in the year available unless administrative written approval for carryover is obtained. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement. Employees with a minimum of ten years of service are paid one third of accumulated sick time upon retirement with a maximum of 40 days. In general, employees are eligible to be paid for unused compensatory time upon termination of employment. All sick, vacation and compensatory payments are made at employees' current wage rates, and paid from the fund where the time was accumulated.

Self-Funded Insurance: The County is self-funded for dental and health benefits. The dental program is administered by Health Care Payer's Coalition, which provides claims review and processing services. Each County fund is charged for its proportionate share of the cost for covered employees. Payment of these benefits is accounted for in an internal service fund. The County records a liability for incurred but unreported claims at year end based upon an actuarial estimate provided by Benefits Comprehensive, Inc. The County also maintains a Self-Funded Workers' Compensation fund and a Risk Retention fund to manage liability insurance County-wide. There have been no significant reductions in coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

The County's Self-funded Workers' Compensation fund (an internal service fund) accounts for and finances its uninsured risks of loss for workers' compensation claims. Under this program, the Self-funded Workers' Compensation fund provides coverage for up to a maximum of \$300 thousand for each workers' compensation claim. The County will pay premiums to the State of Ohio Bureau of Workers' Compensation for claims in excess of coverage provided by the fund. In addition, the fund will pay assessments to the Bureau of

Workers' Compensation for administration and payment of claims.

All funds of the County participate in the program and make payments to the Self-funded Workers' Compensation Fund based on their usage of the program to cover actuarial estimates of the amounts needed to pay current-year claims. The claims liability of \$8.8 million reported in the fund at December 31, 2004 is based on the requirements of Governmental Accounting Standard Board Statement 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements, and the amount of the loss can be reasonably estimated. This liability includes an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Liabilities for losses to be settled by fixed or reasonably determineable payments over a long period of time are reported at their present value using an expected future investment yield assumption of 5.5%.

Fund Balance Reservations and Designations: The County reserves portions of fund balances that are legally segregated for specific future uses or that do not represent available, spendable resources and, therefore, are not appropriable for expenditures. Designations of fund balances are amounts that have been designated by management for a specific future use, which are not legally segregated. Undesignated fund balances are not reserved nor designated and are appropriable in future periods.

Prepaid Items: Payments made to vendors for services that benefit future periods are recorded as prepaid items in both government-wide and fund financial statements. A current asset for the prepaid amount is recorded at the time of purchase, and the expenditure is reported in the year in which services are consumed.

Note C - Reconciliation of Government-wide and Fund financial Statements

I. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets.

The governmental fund balance sheet includes a reconcilement between fund balance - total governmental funds, and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconcilement explains that "long-term liabilities are not due and payable in the current period and therefore not reported in the funds." Details of this difference are as follows: (Amounts in 000's)

Bonds payable	\$ 74,731 1,712 2,485 3,706 12,099 18,005
Net adjustment to reduce fund balance - total govern- mental funds to arrive at net assets - governmental funds	<u>\$112,738</u>

II. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconcilement between net changes in fund balances - total governmental funds and changes in net assets of governmental activities. One element of that reconcilement explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as deprecation expenses." The details of the difference are as follows: (Amounts in 000's)

Capital outlay	\$17,752
Capital outlay in excess	
of capital asset additions	(7,305)
Depreciation expense	(22,879)
Net adjustment	(\$12,432)

Another element of that reconcilement states that "The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets." The details of this difference are as follows: (Amounts in 000's)

Proceeds of capital		
lease transaction	\$	30
Proceeds of loans		121
Proceeds of bonds		1,545
Principal retirement	(1	2,176)
Net adjustment	(\$1	0,480)

Note D - Pooled Cash and Cash Equivalents, Segregated Cash, Investments and Deposits

To improve cash management, cash received by the County is pooled in a central bank account which is managed by the County Treasurer. Amounts for all funds including proprietary funds, are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Each fund's interest in the pooled bank accounts is presented as cash and cash equivalents, and investments on the balance sheet. Investments are limited to STAR Ohio, certificates of deposit, U.S. Treasury Obligations and Mortgage-backed Securities, and a revenue Bond anticipation note. These investments are stated at fair value. Money market investments that mature within one year of acquisition and participating interest-earning investment contracts that mature within one year of acquisition are reported at amortized cost. The County's investments are covered by Custodian Safekeeping Agreements with all securities dealers of County owned purchased securities, whereby such securities are held for the County by a third party custodian.

Note D - Pooled Cash and Cash Equivalents, Segregated Cash, Investments and Deposits (continued)

Investment income is recorded in the General and Selffunded Health funds. Investment income in the General fund includes earnings on all pooled investments. Investment income earned during 2004 totaled approximately \$3.2 million.

The County uses separate bank accounts for resources not deposited with the County Treasurer. These interest bearing depository accounts are presented in the Combined Balance Sheet as "Segregated Cash Accounts."

Legal Provisions: The County Treasurer is permitted by Ohio law to deposit or invest County funds provided that they mature or are redeemable within two years from date of purchase. The Treasurer is permitted to invest or deposit in the following classification of obligations:

- 1) Obligations of, or backed by the faith of, the United States Government.
 - 2) Obligations issued by any Federal agency.
- 3) Deposits in institutions eligible under Ohio law. All deposits are collateralized with eligible securities, as described by state statutes, which are pledged to a collateral pool for each individual financial institution, in amounts equal to at least 105% of the carrying value of all public deposits held by each institution.
 - 4) Obligations of the State.
- 5) Repurchase agreements with institutions eligible under Ohio law not to exceed 30 days, where the institution agrees unconditionally to repurchase any of the securities listed in (1) or (2).
- 6) Commercial paper issued by any corporation incorporated under the laws of the United States or a state if both of the following conditions apply. Two nationally recognized rating agencies rank the commercial paper in either of their two highest categories; the total amount

invested in commercial paper at any time does not exceed five per cent of the county's total average portfolio, as determined and calculated by the investing authority.

- 7) Bankers acceptances, if the following conditions are met: The acceptances mature in two hundred seventy days or fewer from the date of settlement; the acceptances are eligible for purchase by the federal reserve system; the total amount invested in bankers acceptances at any time does not exceed ten per cent of the county's total average portfolio, as determined and calculated by the investing authority.
- 8) The State Treasurer's Investment pool (STAROhio). Investment authority for the State Treasurer's Investment pool is established by the State Legislature and reflected in the Ohio Revised Code.
- 9) No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions.

The Governmental Accounting Standard Board (GASB Statement 3) has established credit risk categories for deposits and investments.

 Category 1 - Investments that are insured or registered, or securities held by the County or its agent in the County's name.

Deposits that are insured or collateralized with securities held by the County or its agent in the County's name.

 Category 2 - Investments that are uninsured and unregistered, with securities held by the counterparts's trust department or agent in the County's name.

Note D - Pooled Cash and Cash Equivalents, Segregated Cash, Investments and Deposits (continued)

Deposits that are collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

 Category 3 - Investments that are uninsured or unregistered, with securities held by the counterparty, or by its trust department or agent but not in the County's name. Deposits that are uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name.

Based on the above criteria, the County's deposits and investments at December 31, 2004 are classified as follows:

Amount Available for Deposit or Investment	(Amounts in 000's)				
Carrying amounts per combined balance sheet: Pooled	\$ 245,778 9,353				
Outstanding Checks Other reconciling items (net) Amount available for deposit and investment (Bank balances of deposits/fair value	8,007 (178)				
of investments)	<u>\$ 262,960</u>				
Deposits: At year-end the County had the following deposits eligible under Ohio law:	1	Risk Category 2	3	Bank Balance	Fair Value
		(Amou	nts in 000's)		
FDIC insured deposits Insured by the financial	\$ 2,073	\$ -	\$ -	\$ 2,073	
institutions collateral pool	-	- - 27,690	30,064 15,000	30,064 15,000 27,690	
Certificates of deposit		27,090			
Total deposits	<u>\$ 2,073</u>	<u>\$ 27,690</u>	<u>\$45,064</u>	<u>\$ 74,827</u>	
Investments: At year-end the County had the following investments:					
U.S. Treasury Bills	\$ 823 167,442	\$ - -	\$ - -		\$ 823 167,442
Investment in the state treasurer's Investment pool (1)					19,868
Total investments	<u>\$168,265</u>	<u>\$</u>	<u>\$</u>		<u>\$188,133</u>

⁽¹⁾ The County's investment in the State Treasurer's investment program is not categorized because they are not evidenced by securities that exist in physical or book entry form. The fair value of the position in the investment pool is the same as the value of the pool shares.

Note D - Pooled Cash and Cash Equivalents, Segregated Cash, Investments and Deposits (continued)

Based on the above criteria, the Discretely Presented Component Units of the County have deposits and investments classified as follows:

Amount Available for Deposit or Investment	(Amounts in 000's)					
Carrying amounts per combined balance sheet: Pooled	<u>\$10,606</u>					
Amount available for deposit and investment (Bank balances of deposits/fair value of investments)	<u>\$10,606</u>					
Deposits and investments: At year- end the discretely presented component units had the following deposits eligible under Ohio law:	1	Risk Category 2	3	Bank Balance	Fair Value	
	(Amounts in 000's)					
FDIC insured deposits	\$248	\$ -	\$ -	\$ 248		
Institutions collateral pool	- 	1,794	2,370 	2,370 <u>1,794</u>		
Total deposits	<u>\$248</u>	<u>\$1,794</u>	<u>\$2,370</u>	<u>\$4,412</u>		
Investments: at year-end the discretely presented component units had the following investments:						
US Treasury Notes United States Agency Securities Money Market Corporate Bonds Mortgage Backed Securities	\$ 1,067 1,770 348 2,984 25	\$ - - - -	\$ - - - -		\$ 1,067 1,770 348 2,984 25	
Total investments	<u>\$6,194</u>	<u> </u>	<u>\$ -</u>		<u>\$6,194</u>	

Note E - Due to / Due from other funds balances as of December 31, 2004 follow:

Payable Fund	Receivable Fund	Amounts in (000's)
General	Central Supplies	\$8
Children Services Board	Central Supplies	2
Nonmajor Governmental Funds	Central Supplies	3
General	Vehicle Maintenance	22
Job and Family Services	Vehicle Maintenance	2
Children Services Board	Vehicle Maintenance	1
Nonmajor Governmental Funds	Vehicle Maintenance	12
General	County Telephone	45
Job and Family Services	County Telephone	15
Children Services Board	County Telephone	17
Nonmajor Governmental Funds	County Telephone	24
Nonmajor Enterprise Funds	County Telephone	3
General	Centralized Drug Testing	<u>17</u>
		<u>\$171</u>

Due to / due from balances resulted from the routine lag between the dates interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in accounting system, and payments between funds are made.

	Transfer To							
Transfer From	General	Job and Family Services	Debt Service	Captial Projects	Nonmajor Governmental	Total		
General	\$ -	\$3,553	\$7,318	\$2,340	\$10,253	\$23,464		
Capital Projects	400	-	-	-	-	400		
Debt Service	-	-	-	6,000	-	6,000		
Job and Family Services	-	-	-	7	-	7		
Nonmajor governmental	-	-	844	-	-	844		
Internal Service	<u>121</u>			-		121		
Total	\$521	<u>\$3,553</u>	\$8,162	\$8,347	\$10,253	\$30,836		

Transfers are used to 1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them 2) move receipts restricted to debt service from the funds collecting

the receipts to the debt service fund as debt service payments become due, and 3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds.

Note F - Capital Assets

Construction-in-progress: The County has active construction projects as of December 31, 2004 of \$11,238 thousand for the expansion of the Wastewater Treatment Plant, \$4,815 thousand for a payroll / HR system, and \$1,873 thousand in other miscellaneous projects. The estimated cost to complete these projects is \$8,270 thousand.

Capital asset activity for the County for the year ended December 31, 2004, appears on following page:

Depreciation expense was charged to functions and programs of the County as follows: (Amounts in 000's)

Governmental activities:	
General government	\$ 5,119
Public Safety	2,267
Public Works	14,846
Health	360
Human Services	237
Recreation	50
Internal Service	91
Total depreciation expense - governmental activities	<u>\$22,970</u>
Business-type activities:	
Water	\$ 1,545
Wastewater Treatment	453
Sewer	1,548
Other	322
Total depreciation expense - business-type activities	<u>\$ 3,868</u>

Activity for the discretely presented component units for the year ended December 31, 2004 as follows:

Beginning <u>Balance</u>	Changes <u>in Assets</u>	Ending <u>Balance</u>
(An	nounts in 000's)	
\$ 1,132	\$ -	\$ 1,132
<u> 164</u>	<u>1,291</u>	<u>1,455</u>
1,296	1,291	2,587
14,534	48	14,582
<u>6,266</u>	<u>474</u>	<u>6,740</u>
20,800		21,322
<u>(6,430)</u>	<u>(1,092)</u>	(7,522)
<u> 14,370</u>	(570)	_13,800
<u>\$15,666</u>	<u>\$ 721</u>	<u>\$16,387</u>
	\$ 1,132	Balance in Assets (Amounts in 000's) \$ 1,132 \$ - 164 1,291 1,296 1,291 14,534 48 6,266 474 20,800 522 (6,430) (1,092) 14,370 (570)

LUCAS COUNTY, OHIO NOTES TO THE FINANCIAL STATEMENTS-(CONTINUED) DECEMBER, 2004

Note F- Capital Assets (continued)	Beginning Balance	Increase	Decrease	Ending Balance
Governmenal Activities:				
Capital assets not being depreciated: Land Construction in progress Total capital assets, not being depreciated	\$ 21,301 7,064 28,365	\$ - 1,928 1,928	\$ 179 2,304 2,483	\$ 21,122 6,688 27,810
Capital assets, being depreciated: Buildings, structures, and improvements Furniture, fixures, and equipment Infrastructure	205,767 40,678 294,099 540,544	2,304 2,206 7,769 12,279	2,737 1,219 ————————————————————————————————————	205,334 41,665 301,868 548,867
Total capital assets being depreciated Less accumulated depreciation for: Buildings, structures and improvements Furnitures, fixtures and equipment Infrastructure Total accumlated depreciation Total capital assets being depreciated,net	65,761 28,615 200,291 294,667	4,597 4,017 14,356 22,970 (10,691)	2,106 683 2,789	68,252 31,949 214,647 314,848 234,019
Governmental activities capital assets, net	\$ 274,242	\$ (8,763)	\$ 3,650	\$ 261,829
Business-Type Activities:				
Capital assets not being depreciated: Land Construction in progress Total capital assets, not being depreciated	\$ 402	\$ - 11,238 11,238	\$ - 	\$ 402 11,238 11,640
Capital assets,being depreciated: Buildings, structures, and improvements Land Improvements Furniture, fixures, and equipment Total capital assets being depreciated	23,287 119,160 13,245 155,692	3,988 300 4,288	<u>5</u> 5	23,287 123,148 13,540 159,975
Less accumulated depreciation for: Buildings, structures and improvements Land Improvements Furnitures, fixtures and equipment Total accumlated depreciation	6,230 45,265 12,743 64,238	581 3,023 264 3,868	<u>5</u>	6,811 48,288 13,002 68,101
Total capital assets being depreciated,net	91,454	420	·	91,874
Business-type activities capital assets, net	\$ 91,856	\$ 11,658	\$ -	\$ 103,514

Note G - Notes Payable

All notes are backed by the full faith and credit of the County and mature within one year. The notes are issued in anticipation of long-term bonded financing, and the County intends to refinance the notes until such bonds are issued. All notes are in the capital projects fund. Notes outstanding at December 31, 2004 follow: (Amounts in 000's)

Note Issue	Rate	Beginning Balance	Issued	Redeemed	Ending Balance
Various purpose improvements	1.5%	\$10,415	\$ -	\$10,415	\$ -
Various purpose improvements	2.5%	_	8,430	-	<u>8,430</u>
Total capital project notes		<u>\$10,415</u>	<u>\$8,430</u>	<u>\$10,415</u>	<u>\$ 8,430</u>

Toledo Mud Hens Baseball Club, Inc. has available a \$500,000 line of credit with an interest rate at ½% less then the prime rate, which expires in January 2005. There was no outstanding debt at December 31, 2004. Preferred Properties, Inc. and Affiliates have a note payable of \$4 thousand with an interest rate of 8.24% due in July 2005, and a note payable of \$13 thousand with an interest rate of 7.5% due in June 2006. They also have various mortgages payable totaling \$2,946 thousand secured by real estate with interest rates varying from 0% to 7.9%. Preferred Properties, Inc. has available a \$250 thousand line of credit with an interest rate at 1.0% over prime (5.25% at June 30, 2004). At June 30, \$114,000 of the available line was utilized.

Note H - Long-term Debt and Other Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts,

as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Note H - Long-term Debt and Other Obligations (continued)

Long-term Bonds: All long-term debt issued for governmental purposes of the County and special assessment bonds are retired from the Debt Service Fund. General Obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio Law.

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental-type activities. The original amount of general obligation bonds issued in prior years was \$141 million. During the year, no new general obligation bonds were issued.

Self-supporting bonds are secured by an unvoted property tax levy (special assessments); however, each appropriate bond indenture provides for principal and interest to be paid from user charges.

The County issued \$1,545 thousand of special assessment bonds in 2004 to provide funds for the construction of various sewers and water lines. These bonds will be repaid from amounts levied against the property owners benefited by this construction. In the event property owners default on their special assessment obligations, the County is obligated to meet the debt service requirements from County funds. At December 31, 2004, the County had \$650 thousand set aside for the retirement of this debt. These funds are included in pooled cash and investments.

Under the Uniform Bond Act of the Ohio Revised Code, and not taking into account the equity in the debt service fund, the County has the capacity to issue approximately \$57.6 million of additional unvoted general obligation debt. Lott Industries, Inc., a discretely presented component unit of the County has bonds payable of \$3.9 million that mature on August 1, 2021, with a variable interest rate that was 2.06% at December 31, 2004.

Nontax Revenue Bonds: In 2001, the County issued \$20 million of Nontax Revenue Bonds for a new baseball stadium which the County owns and leases to the Toledo Mud Hens Baseball Club, Inc. In 2001, the County also issued \$6 million of Nontax Revenue Notes for that project which were prepaid and retired in April, 2002. The Nontax Revenue Bonds do not represent or constitute a general obligation debt or pledge of the faith or credit or taxing power of the County. The Nontax Revenue Bonds are special obligations of the County payable solely from the The County has covenanted to Nontax Revenues. appropriate in its annual appropriation measure for each year, and to pay to the Trustee for the Nontax Revenue Bonds by January 15, of such year, Nontax Revenues in an amount sufficient to pay all bond service charges due and payable on the Nontax Revenue Bonds during the then current year.

Note H - Long-term Debt and Other Obligations (continued)

Long-term Debt: Long-term debt and other obligations of the County were as follows: (Amounts in 000's)

Years Issued	Interest Rate	Maturity Date through	Balance January 1, 2004	Additions	Deductions	Balance December 31, 2004	Amounts Due In One Year
Bonds							
General Obligation Bonds-							
Unvoted							
1986 County public							
assistance building	8.000%	12/01/11	\$ 1,760	\$ -	\$ 220	\$ 1,540	\$ 220
1986 Convention center	0,000,0		• .,	•	•	• 1,515	•
land	6.500%	12/01/12	3,040	-	335	2,705	335
1988 Family Court Center			-,-				
construction & Courthouse							
renovation	7.375%	08/01/07	3,500	-	875	2,625	875
1994 County building	4.000%					•	
,	5.700%	12/01/04	1,515	-	1,515	-	-
1995 Correctional facilities	4.300%						
	6.800%	12/01/15	1,755	-	105	1,650	110
1995 Court services building	4.300%						
Ţ.	6.800%	12/01/15	1,580	-	95	1,485	100
1996 Refunding	4.250%						
	5.375%	12/01/11	6,725	-	695	6,030	730
2001 Juvenile Justice Center	4.375%						
	5.000%	12/01/21	15,850	-	605	15,245	625
2002 Regional jail refunding	2.500%						
	2.750%	12/01/07	1,445	-	355	1,090	360
2003 Court of Appeals	2.250%				•		
	5.000%	12/01/23	6,260	-	185	6,075	235
General Obligation Bonds-							
voted							
1996 Library improvement	4.300%						
	6.000%	12/01/05	2,870	-	1,355	1,515	1,515
1997 Library improvement	3.800%						
	5.300%	12/01/05	4,200	-	2,100	2,100	2,100
Total general obligation							
bonds voted and unvoted			50,500	_	8,440	42,060	7,205
bonds voted and anvoted			00,000		0,110	42,000	7,200
Special Assessment-							
Governmental Commitment							
(Self-Supporting)							
1964 Sanitary sewer	3.500%	12/01/04	1	-	1	-	_
1974-	5.125%						
1977 Sanitary sewer	7.625%	11/01/14	159	-	13	146	13
1981-	9.625%						
1984 Sanitary sewer	12.000%	12/01/04	35	-	35	-	-
1987 Sanitary sewer	7.500%	12/01/07	60	-	15	45	15
1988 Sanitary sewer	7.500%	12/01/08	150	-	30	120	30

Note H - Long-term Debt and Other Obligations (continued)

Years	Interest Rate	Maturity Date through	Balance January 1, 2004	Additions	Deductions	Balance December 31, 2004	Amounts Due In One Year
Issued	Rate	unougn	2004	Additions	Deductions	2004	One rear
Bonds							
Special Assessment-							
Governmental Commitment							
(Self-Supporting) (continued) 1989 Sanitary sewer	6.750%						
1909 Samary Sewer	7.000%	12/01/09	540	_	75	465	80
1990 Waterline	6.800%	12/0//00					
1000 Waterinio	6.850%	12/01/10	205	-	25	180	25
1992 Sewers & waterlines	3.400%						
	6.650%	12/01/11	270	-	25	245	30
1992 Sewers & waterlines	3.400%						
	6.650%	12/01/12	575	-	50	525	55
1994 Sewer & waterlines	4.000%						
	6.050%	12/01/13	600	-	45	555	45
1995 Sewers & waterlines	4.300%						0.5
	6.800%	12/01/14	465	-	30	435	35
1996 Sewers & waterlines	4.250%				70	1.005	50
	6.500%	12/01/16	1,995	-	70	1,925	50
1997 Sewers & waterlines	4.900%	10101117	005		50	015	50
	5.450%	12/01/17	965	-	50	915	50
1998 Sewers & waterlines	4.250%	40/04/40	2.025		100	1,935	100
1000 0	5.000%	12/01/18	2,035	-	100	1,933	100
1999 Sewers & waterlines	4.000%	12/01/19	470	_	20	450	20
2000 Camara & materlines	6.000% 5.200%	12/01/19	470	_	20	700	20
2000 Sewers & waterlines	5.600%	12/01/20	1,420	_	55	1.365	60
2001 Sewers & waterlines	4.100%	12/01/20	1,420		00		
2001 Sewers & waterines	5.100%	12/01/21	1,485	_	60	1,425	60
2002 Sewers & waterlines	2.500%	12/0//2/	1,100				
2002 Gewers & Waterinies	4.600%	12/01/22	1,020	-	40	980	40
2003 Sewers & waterlines	2.250%						
2000 000000 0 0000000000000000000000000	5.000%	12/01/23	990	-	30	960	35
2003 Sewers & waterlines	3.000%						
	5.250%	12/01/24		1,545_	-	1545	45_
Total special assessment							
bonds- governmental com-							
mitment-(self-supporting)			13,440	1,545	769	14,216	788
Non-Tax Revenue Bonds							
2001 Baseball Stadium	6.375%		10.005		550	40 455	500
	6.625%	12/01/21	19,005		550	18.455	590_
			£02.04E	¢1 = 1 =	¢0.750	¢71 721	\$8,583
Total bonds			<u>\$82,945</u>	\$1,545	<u>\$9,759</u>	<u>\$74,731</u>	<u>#0,303</u>
Ohio Water Development							
Authority (OWDA) Loans							
Special Assessment-							
Governmental Commitment							
1983-	7.380%						
1984 Sewers	7.670%	01/01/07	\$ 792	\$ -	\$ 245	\$ 547	\$ 132
1991 Sewers	6.160%					0.57	50
	7.450%	07/01/11	957	-	100	857	52
1994 water	6.720%	07/01/19	320	-	12	308	6
Enterprise Funds	0.0400/	04/04/07	4.005		157	1,708	82
1984 Sewer system	6.240%	01/01/07	1,865	-	157	1,700	02

Note H - Long-term Debt and Other Obligations (continued)

Years	Interest	Maturity Date	Balance January 1,			Balance December 31,	Amounts Due In
Issued	Rate	through	2004	Additions	Deductions	2004	One Year
Enterprise Funds (continued)							
1980-	6.250%						
1984 Wastewater treatment	11.190%	07/01/13	1,541	-	306	1,235	55
1990 Water supply system	7.760%	01/01/10	276	-	38	238	20
1991 Water supply system	7.450%						
	7.500%	07/01/11	504	-	56	448	30
1993 Water supply system	6.160%	07/01/18	843	-	38	805	19
1994 Sewer system	6.720%	07/01/14	647	-	44	603	23
1994 Wastewater treatment	5.770%	07/01/15	8,131	-	518	7,613	266
1995 Water supply system	6.350%	01/01/21	414	-	14	400	8
1997 Water supply system	5.860%	07/01/17	1,407	-	71	1,336	37
1997 Sanitary Engineer	5.860%	07/01/17	1,301	-	66	1,235	34
2001 Water supply system	5.390%	01/01/21	1,152	-	43	1,109	22
2003 Water supply system	4.400%	01/01/13	266	-	24	242	13
2003 Water supply system	3.850%	07/01/13	192	-	17	175	9
2004 Wastewater treatment	3.850%	07/01/29	-	15,457	187	15,270	190
Total OWDA loans			\$ 20,608	\$ 15,457	\$1,936	\$34,129	\$998
Ohio Public Works							
Commission Loans							
Governmental Commitment							
1993 Road improvements	0.000%	07/01/04	\$ 13	_	\$ 13	\$ -	\$ -
1994 Road improvements	0.000%	07/01/05	161	_	ψ 13 69	92	. 35
1995 Road improvements	0.000%	07/01/06	95	_	38	57	19
1997 Road improvements	0.000%	07/01/07	77	_	22	55	11
1999 Road improvements	0.000%	07/01/10	272	_	44	228	22
2000 Road improvements	0.000%	07/01/10	662	_	96	566	48
2001 Road improvements	0.000%	01/01/11	310	_	42	268	21
2002 Road improvements	0.000%	01/01/11	796	<u>-</u>	90	706	45
2003 Road improvements	0.000%	01/01/12	419	121	90 27	513	45 27
Enterprise Funds	0.000 /6	01/01/13	419	121	21	513	21
1994 Wastewater	0.000%	01/01/16	185		14	171	7
1994 Sewer system	0.000%	07/01/04	16	•		171	7
2004 Sewer system	0.000%	07/01/04	10	- 07	16	-	-
Total OPWC loans	0.000%	07/02/03	\$ 3.006	97 \$218	\$ 476	<u>92</u> \$ 2.748	5
Total OF WC loans			\$ 3,006	<u> \$210</u>	\$ 476	\$ 2,748	\$ 240
Other Ohlinetiers							
Other Obligations							
Capital lease Obligations				_			
Governmental			\$ 6,347	\$ 30	\$ 2,671	\$ 3,706	\$ 783
Internal Service			5_		5_	-	-
			\$ 6,352	\$ 30	\$ 2,676	\$ 3,706	\$ 783
Accrued wages and benefits-							
governmental			\$ 16,490	\$ 3,901	\$ 2,386	\$ 18,005	\$ 3,000
g 2 · 6 · · · · · · · · · · · · · · · · ·			• 10,700	<u> </u>	Ψ 2,000	Ψ 10,000	<u>Ψ 3,000</u>
Landfill obligation			\$ 12,417	\$ 79	\$ 232	\$ 12,264	\$ 165

Note H - Long-term Debt and Other Obligations (continued)

A summary of the County's future long-term debt funding requirements as of December 31, 2004 follows: (Amounts in 000's)

			Во	nds		
			Special Ass	sessment-		
	General	Obligation	Government (Commitment	Non-Tax F	Revenue
Year of	Principal	Interest	Principal	Interest	Principal	Interest
Funding						
2005	\$ 7,205	\$ 2,184	\$ 788	\$ 745	\$ 590	\$ 1,223
2006	3,670	1,791	928	692	635	1,186
2007	3,755	1,593	945	644	680	1,145
2008	2,615	1,386	980	595	725	1,102
2009	2,715	1,249	995	543	780	1,056
2010-2014	10,560	4,199	4,655	1,966	4,815	4,455
2015-2019	7,350	2,069	3,590	808	6,790	2,616
2020-2024	4,190	393	1,335	152	3,440	354
Total	\$ 42,060	\$ 14,864	\$ 14,216	\$ 6,145	\$ 18,455	\$ 13,137

	Loans				
		OWDA	OPWC		
Year of	Principal Interest		Principal	Interest	
Funding					
2005	\$ 998	\$ 878	\$ 240	\$ -	
2006	2,095	1,659	467	-	
2007	2,060	1,538	372	-	
2008	2,019	1,420	350	-	
2009	2,133	1,307	350	-	
2010-2014	10,914	4,680	928	-	
2015-2019	5,729	2,240	41	-	
2020-2024	3,813	1,246	-	-	
2025-2029	4,368	478			
Total	\$ 34.129	\$ 15.446	\$ 2.748	\$ -	

Note H - Long-term Debt and Other Obligations (continued)

Capital Lease Obligations: The County has a lease agreement for a portion of the Government Center. The lease is classified as a capital lease. The portion of the Government Center leased by the County has been recorded as land and building for \$16.9 million. During 2004, the Ohio Building Authority refinanced the tax exempt debt underlying the lease payments, resulting in a reduction of future minimum lease payments of \$1.2 million. The economic advantages of the refunding were passed through from the Ohio Building Authority to the County, resulting in a gain on early extinguishment of debt.

The County has entered into certain other agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements.

Operating Leases: At December 31, 2004, the County had 6 operating leases for automobiles and equipment. Operating lease payments are recorded as expenditures/expenses for the current period. The County's future minimum lease payments under lease obligations which have been capitalized and operating leases as of December 31, 2004 are as follows (Amounts in 000's):

<u>Year</u>	Government activities Capital Leases	Business type activities Capital Leases	Operating <u>Leases</u>
2005 2006 2007 2008 2009	\$ 952 1,922 1,086 15 4	\$ - - - - -	\$ 29 8 - - -
Total minimum lease payments Less: amount representing interest Present value of future	3,979 <u>273</u>	\$ - 	<u>\$ 37</u>
minimum lease payments	<u>\$ 3,706</u>	<u>\$</u>	

Accrued Wages and Benefits: Unpaid vested hours at December 31, 2004 representing this liability for all governmental funds are as follows (Amounts in 000's):

	<u>Hours</u>
Vacation	475
Sick	306
Compensation	24

Deferred Compensation: County employees have the option of participating in three state-wide deferred compensation plans, created in accordance with the *Internal Revenue Code Section 457*. Under these plans, employees elect to have a portion of their pay deferred until a future time. According to these plans, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable

Note H - Long-term Debt and Other Obligations (continued)

emergency. The deferred pay and any income earned thereon is not subject to income tax until actually received by the employee.

All amounts of compensation deferred under these plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are to be held in trust for the exclusive benefit of the participants and their beneficiaries.

Conduit Debt Obligations: From time to time, the County has issued Industrial Revenue Bonds, Hospital Facilities Bonds and Commercial Housing Revenue Bonds to provide financial assistance to private, profit and non-profit sector entities for the acquisition and construction of industrial, hospital and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2004 there were 161 series of Industrial, Hospital and Commercial Housing Revenue Bonds outstanding. The aggregate principal amount payable for the 20 series issued after January 1, 1995 was \$313,276,397. The aggregate principal amount payable for the 141 series issued and with bonds outstanding issued prior to January 1, 1995, could not be determined; however, their original issue amounts total \$1,350,587,000.

Note I - Employee Retirement Systems and Pension Plan

All eligible employees of the County, participate in the Public Employees Retirement System of Ohio (PERS). Ohio Public Employees Retirement System

(OPERS) administers three separate pension plans. 1) The Traditional Pension Plan (TP) - a cost-sharing multipleemployer defined benefit pension plan. 2) The Member-Directed Plan (MD) - a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon. 3) The Combined Plan (CO) - a costsharing multiple-employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the Traditional Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan. OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by State statute under Chapter 145 of the Ohio Revised Code.

Law enforcement officers in the County Sheriff's department contribute 10.1% of their annual compensation and the County contributes 16.7% of the same base. The County is required to contribute 22.05% of annual compensation for employees of the County engineer based upon a contract with their respective union. All other eligible County employees contribute 8.5% of their annual compensation with the County contributing 13.55% of the same amount. The County's contribution to PERS for the years ending December 31, 2004, 2003, and 2002, were \$23.2 million, \$22.5 million, and \$19.8 million respectively, equal to the requested contribution for each year. All contributions to PERS were made within the required due dates. The Ohio Revised Code provides statutory authority for employee and employer contributions.

Note J - Other Post-Retirement Obligations

In addition to pension benefits, OPERS provides retirement, disability, survivor and post-retirement health care benefits to qualifying members of both the Traditional and the Combined Plans; however, health care benefits are not statutorily guaranteed. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

The Ohio Revised Code provides the statutory authority requiring public employees to fund post-retirement health care through their contributions to OPERS. OPERS provides post-retirement health coverage to age and service retirants with ten (10) or more years qualifying Ohio service credit. Health care coverage for disability recipients and to primary survivor recipients of such retirants is available. The health care coverage provided by the retirement system is considered an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. For local government employers, the rate was 13.55% of covered payroll and 16.70% for law enforcement employers, with 4.0% used to fund healthcare for regular employees and law enforcement employees.

The following assumptions and calculations were based on PERS latest actuarial review performed as of December 31, 2003.

An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The differences between assumed and actual experience (actuarial gains and losses) becomes part of the unfunded actuarial accrued liability.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach, assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2003 was 8.0%.

An annual increase of 4.0% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0% base increase, were assumed to range from .50% to 6.3%. Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 1% to 6% for the next 8 years. In subsequent years (9 and beyond), health care costs were assumed to increase 4.0% annually.

OPEBs are advance-funded on an actuarially determined basis. At December 31, 2004, the number of active contributing participants in the Traditional and Combined Plans totaled 369,885. The rates stated above are the actuarially determined contribution requirements for OPERS. The employer contributions to fund postemployment benefits in 2004 was \$6.5 million. The portion of employer contributions used to fund postemployments benefits can be determined by multiplying actual employer contributions times .2952 for local government employers and .2395 for law enforcement employers.

The actuarial value of the Retirement System's net assets available for OPEB was \$10.5 billion at December 31, 2003 (the latest information available). The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$26.9 billion and \$16.4 billion, respectively,

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

Under the HCPP, retirees eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses

Note J - Other Post-Retirement Obligations (continued)

The OPERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to:

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM 277 EAST TOWN STREET COLUMBUS, OHIO 43215-4642 PHONE: (614) 222-6701

Note K - Property Taxes, Sales Taxes, and Deferred Revenues

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value by property classification, upon which taxes collected in 2004 were based is as follows:

<u>(Am</u>	ounts in 000's)
Real property	\$7,438,089
Public utility and tangible personal property	<u>1,137,494</u>
Total assessed property value	\$8,575,583

In 2004, real property taxes were levied on December 27, 2003, on the assessed values as of January 1, 2003, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2001.

Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property is assessed at 23% of true value (as defined). In 2004, each business was eligible to receive a \$10 thousand exemption in assessed value which was reimbursed by the State.

Real property taxes are payable annually or semiannually. In 2004, if paid annually, payment was due by January 31st. If paid semi-annually, the first payment (at least $\frac{1}{2}$ of amount billed) was due January 31st, with the remainder due July 31st.

By July 2004, the final collection date, 96.1% of the total current and delinquent property taxes billed in 2004 were collected.

The County Auditor remits portions of the taxes collected to all taxing districts when completing periodic settlements of Real and Public Utility property taxes in February and August and Tangible Personal Property taxes in June and October for the first and second halves of the year, respectively. The County accrues billed but uncollected property taxes as receivables at their estimated net realizable value.

The delinquent real property taxes outstanding and available to the County within the first 60 days of 2005 were recorded as 2004 revenue, the remaining taxes receivable are offset by a credit to deferred revenue. Although total property taxes levied for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, 2004, and are not available

Note K - Property Taxes, Sales Taxes, and Deferred Revenue (continued)

for appropriation and use until 2005. The deferred revenues are offset by these property tax receivables and special assessment receivables related to future capital service projects.

In 1970, the County Commissioners, by resolution, imposed a .5% tax on all retail sales, including motor vehicles, made in the County. In 1982, the County commissioners increased the sales tax by .5% to 1%. In November, 1993, Lucas County voters approved a permanent increase of .25% to 1.25% in the sales tax. Vendor collections of the tax are paid to the State

Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five (45) days after the end of each month. The State Auditor then has five (5) days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the General Fund. Amounts that have been collected by the State and are to be received within 60 days of year end are accrued as revenue, as measurable and available. Sales tax revenue for 2004 amounted to \$70.1 million.

Ohio law prohibits taxation of property from all taxing authorities in excess of 10.00 mills of assessed value without a vote of the people. Presently, the County levies 2.00 mills of the 10.00

mill limit for the General Fund. An additional 16.30 mills have been levied for voted millage. A summary of voted millage follows:

<u>Purpose</u>	Voter Authorized <u>Rate(a)</u>	Rate Levied for Current Year Collection Agricultural/ Residential/(b)	Commercial/ <u>Industrial</u>	Final Collection <u>Year</u>
Senior services	.45	.315039	.402814	2004
Metroparks	1.70	1.239347	1.548092	2008/2012
Community mental health .	1.50	.939131	1.248875	2005/2009
Board of mental				
retardation	5.00	3.425836	4.292322	continuous
Children services	2.40	2.090222	2.359138	2006/2008
Port authority	.40	0.237899	.352090	2004
Library	2.50	1.997344	2.378117	2005/2007
Zoo improvements	.95	.594136	.850386	2005
Zoo operating	.70	.609326	.688082	2007
911 Telephone system	70	<u>.609326</u>	688082	2006
Total	<u>16.30</u>	12.057606	14.807998	

⁽a) Dollars per \$1,000 of assessed valuation.

⁽b) Ohio law provides for a reduction of certain voted levies to offset inflation in the value of real property. The voted levies are subject to change.

Note L - Reconciliation of Budget Basis to GAAP Basis

A reconciliation for the major governmental funds at December 31, 2004 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenditures and other uses follows: (Amounts in 000's).

	General Fund	Children Services Board	Board of Mental Retardation	Job and Family Services
Budget Basis	\$299	(\$3,708)	(\$2,395)	(\$310)
Net adjustments for revenue accruals	(1,897)	(140)	641	(12)
Net adjustments for expenditure accruals	2,376	94	(103)	1,916
Net adjustment for encumbrances	434	588	3,307	7,432
Net adjustments for other financing sources (uses) accruals	(1,485)		_	9
GAAP Basis	<u>(\$ 273)</u>	<u>(\$3,166)</u>	<u>\$1,450</u>	<u>\$9,035</u>

Note M - Amendments to Original Appropriations Budget

Amendments beyond the object level must be approved by the Board of County Commissioners. In 2004, the original appropriation measure for the General Fund was increased by the Commissioners by \$3.5 million.

Note N - Contingencies

The County owns and operated a landfill site located in the western portion of the County. The site accepted solid waste from a number of private and industrial waste haulers from 1954 to its closure in 1976. A solid waste transfer station was operated from May, 1980 through July, 1991. This site is now closed and the County no longer operates a landfill. State and federal laws require the County to cleanup, monitor and maintain the site.

Note N - Contingencies (continued)

The County engaged a consultant to complete a study regarding the cleanup, monitoring and maintenance of the site. This study will be subject to review by the Ohio Environmental Protection Agency. The study estimates approximately \$12.3 million will be needed to enact the plan. of which approximately \$165 thousand of the costs are to be incurred in the next year. The current liability of \$165 thousand is included in accounts payable in the Capital Projects Fund with the remaining \$12.1 million recorded as a long-term liability due in more than one year. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. Funding is expected to be obtained from the issuance of General Obligation notes or bonds. and from the State Infrastructure Bond Fund. potential sources of revenue include indemnification by generators for response costs incurred.

The County is a defendant in a number of other claims and lawsuits which may be classified as routine litigation. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation. Management believes that any settlement related to these claims and lawsuits will not have a material adverse effect on the financial position of the County.

The County participates in a number of Federal and State assisted grant programs. The major programs are through: Ohio Department of Alcohol and Drug Addiction; Community Development Block Grant; Ohio Department of Human Services; and Ohio Department of Mental Health. These programs are subject to financial and compliance audits by grantors or their representatives. Audits of certain programs have been completed under guidance of OMB Circular A-133 and are included in a separately issued report. There were no material instances of noncompliance or findings noted within these reports.

Note O - Joint Venture

Lucas County has entered into a contractual agreement with the City of Toledo, Defiance County, Fulton County,

Henry County, and Williams County to form the Corrections Commission of Northwest Ohio to operate a regional jail in northwestern Ohio. Each entity is responsible for a portion of the capital and operating budget as follows:

City of Toledo	35.65%
Lucas County	31.84%
Defiance County	9.35%
Fulton County	8.65%
Williams County	8.65%
Henry County	<u>5.86%</u>
	100.00%

The Corrections Commission of Northwest Ohio is an 18 member board made up of the president of the Board of County Commissioners, Sheriff, presiding judge of the Court of Common Pleas for each County, the Mayor, Chief of Police, and presiding Municipal Court Judge for The City of Toledo. Each participating entity has an equal degree of control over budgeting and financing.

All debt for the construction of the jail was incurred by the participating governmental agencies, and are not liabilities of the Corrections Commission of Northwest Ohio. Lucas County has approximately \$1.1 million of bonds outstanding at year end for construction of the regional jail.

Complete financial statements of the Corrections Commission of Northwest Ohio can be obtained from its administrative office as follows:

CORRECTIONS COMMISSION OF NORTHWEST OHIO 03151 ROAD 24.25 RT. 1, BOX 100-A STRYKER, OHIO 43557

Note P - Risk Management

Self-Funded Insurance: The County is self-funded for dental, prescription drug, and health benefits. The programs are administered by a third party, which provides claims review and processing services. Each County fund is charged for its proportionate share of the cost for covered employees. Payment of these benefits is accounted for in internal service funds. The County records a liability for incurred but unreported claims at year end based upon an actuarial estimate provided by Benefits Comprehensive, Inc. The County also maintains a Self- Funded Workers' Compensation fund and a Risk Retention fund to manage liability insurance County-wide. Settled claims have not materially exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

The claims liability of \$8.7 million reported in the internal service funds at December 31, 2004, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported (see table below). Changes in the funds' claims liability amounts for 2003 and 2004 were:

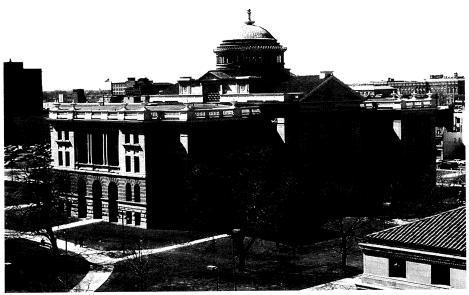
Note Q - New Accounting Standards

The Government Accounting Standards Board (GASB) has issued GASB statement 40, "Deposit and investment Risk Disclosures", which addresses common deposit and investment risks related to credit risk, concentration of credit risk, interest rate risk and foreign currency risk. This statement requires certain disclosures of investments that have fair values that are highly sensitive to changes in interest rates and deposit and investment policies related to the risks identified. The provisions of this statement are in effect for periods beginning after June 15, 2004, and will impact the notes to the financial statements.

	Balance at Beginning <u>of Year</u>	Current years <u>Claims</u>	Change in Provision for Workers Compensation <u>Claims</u>	Claim <u>Payments</u>	Balance at End <u>of Year</u>
2003	\$7,022	\$29,058	\$641	\$28,573	\$8,148
2004	\$8,148	\$30,353	(\$109)	\$29,619	\$8,773

Combining Financial Statements and Schedules





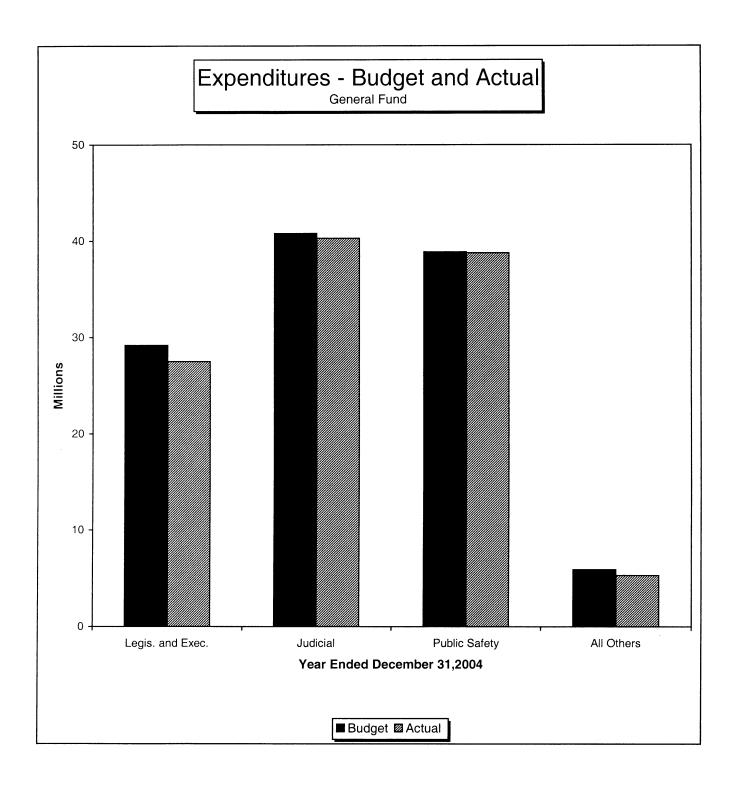
Pictured above are two landmarks in downtown Toledo; the Lucas County Courthouse built in 1894-97, and the Michael V. Disalle Government Center built in 1981. The renovated Courthouse contains 10 courtrooms and related offices, the County Prosecutor and a Clerk of

Courts office. The 23 story Government Center built in 1981 houses the offices of Lucas County, City of Toledo, and State of Ohio workers.

GENERAL FUND December 31, 2004

General Fund - The General Fund accounts for all financial resources and expenditures except for those to be

accounted for in other funds or account groups.



SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 2004

	Budg	jeted Amounts		Variance: Positive
	Original	Final	Actual	(Negative)
Expenditures:				
General Government-				
Legislative and executive				
Training & Development				
Personal services	\$ -	\$ -	\$ -	\$ -
Materials and supplies	4	4	3	1
Charges and services	-	-	-	0
Capital outlay and equipment	-	-	-	0
Department of Personnel-				
Personal services	755	755	700	55
Materials and supplies	16	14	10	4
Charges and services	100	87	82	5
Capital outlay and equipment	4	7	5	2
Commissioners-				
Personal services	482	484	482	2
Materials and supplies	12	12	9	3
Charges and services	64	64	32	32
Capital outlay and equipment	5	4	-	4
Management and Budget-				
Personal services	377	377	351	26
Materials and supplies	5	7	6	1
Charges and services	47	47	31	16
Capital outlay and equipment	4	3	3	-
Auditor-				_
Personal services	1,455	1,459	1,453	6
Materials and supplies	82	80	64	16
Charges and services	230	233	220	13
Capital outlay and equipment	9	9	9	-
Auditor Personal Property-				_
Personal services	434	437	434	3
Materials and supplies	4	4	2	2
Charges and services	14	14	12	2
Capital outlay and equipment	1	-	-	0
Auditor Real Property Evaluation-				_
Personal services	778	775	770	5
Materials and supplies	8	5	4	1
Charges and services	17	16	9	7
Capital outlay and equipment	7	4	-	4

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued) (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts			Variance: Positive
	Original	Final	Actual	(Negative)
General Government - continued				
Legislative and executive - continued				
Treasurer-				
Personal services	1,009	1,009	988	21
Materials and supplies	20	20	18	2
Charges and services	185	185	164	21
Capital outlay and equipment	3	3	2	1
Treasurer Personal Property-				
Personal services	232	232	223	9
Materials and supplies	7	7	2	5
Charges and services	13	13	9	4
Budget Commission-				
Personal services	88	94	94	-
Materials and supplies	-	-	-	-
Charges and services	-	-	-	-
Board of Revision-				
Personal services	155	164	163	1
Materials and supplies	12	21	18	3
Charges and services	2	-	-	-
Capital outlay and equipment	4	2	2	-
Audit-				_
Charges and services	137	174	170	4
Planning Commission-	2.15	0.45	0.45	
Charges and services	345	345	345	-
Data Processing-				
Personal services	1,969	1,974	1,937	37
Materials and supplies	39	21	18	3
Charges and services	1,175	1,204	1,156	48
Capital outlay and equipment	116	101	100	1
Collect CT Costs-				
Personal services	21	21	-	21
Materials and supplies	6	6	-	6
Charges and services	13	13	8	5
Capital outlay and equipment	-	-	-	-

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued) (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Amounts	
	Original	Final	Actual	(Negative)
Hotel Motel Administration-				
Personal services	62	62	60	2
Materials and supplies	2	2	1	1
Charges and services	6	6	3	3
Capital outlay and equipment	2	2	2	-
County Administrator-				
Personal services	589	561	561	-
Materials and supplies	7	7	5	2
Charges and services	22	21	10	11
Capital outlay and equipment	4	5	2	3
Support Services-				
Personal services	372	401	381	20
Materials and supplies	4	5	5	-
Charges and services	11	13	10	3
Capital outlay and equipment	1	-	-	-
Board of Elections-				
Personal services	1,398	1,718	1,660	58
Materials and supplies	233	308	308	-
Charges and services	680	947	942	5
Capital outlay and equipment	12	40	39	1
Building Operations-				
Charges and services	6,834	6,732	6,401	331
Capital outlay and equipment	130	122	96	26
Facilities-				
Personal services	3,755	3,725	3,537	188
Materials and supplies	258	261	248	13
Charges and services	1,077	1,073	1,029	44
Capital outlay and equipment	42	34	15	19
Recorder-				
Personal services	789	788	712	76
Materials and supplies	18	21	17	4
Charges and services	18	17	14	3
Capital outlay and equipment	-	-	-	-

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued) (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Budgeted Amounts	
	Original	Final	Actual	(Negative)
General Government - continued				
Legislative and executive - continued				
Dept. of Public Service-				•
Personal services	20	20	18	2
Materials and supplies	-	-	-	-
Charges and services	3	2	2	-
Capital outlay and equipment	-	-	-	-
Centralized Records Center-				
Personal services	57	63	60	3
Materials and supplies	-	-	-	-
Charges and services	1	1	1	-
Capital outlay and equipment	-	-	-	-
Taxes-				
Charges and services	230	195	152	43
Insurance-				
Personal services	75	76	67	9
Charges and services	1,325	1,324	923	401
Other-				04
Charges and services	136	133	112	21
Total legislative and executive	28,638	29,195	27,501	1,694
Judicial				
Prosecutor-	7 040	5.440	E 000	55
Personal services	5,042	5,143	5,088	
Materials and supplies	52	57	56 124	1 3
Charges and services	128	127		3 1
Capital outlay and equipment	4	6	5	ı
Court Rehabilitation & Correction-		004	200	2
Personal services	382	391	388	3
Materials and supplies	18	18	18	-
Charges and services	37	37	36	1
Capital outlay and equipment	7	6	5	1
Court of Appeals-		40	4.4	7
Materials and supplies	39	48	41	7
Charges and services	411	394	383	11
Capital outlay and equipment	21	21	20	1

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued) (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 2004

General Government - continued	Budgete	ed Amounts		Variance: Positive
Judicial - continued	Original	Final	Actual	(Negative)
Common Pleas Court-				
Personal services	2,955	3,035	3,023	12
Materials and supplies	62	60	60	~
Charges and services	242	227	209	18
Capital outlay and equipment	6	18	18	-
Work Release-				
Personal services	1,683	1,725	1,721	4
Materials and supplies	68	67	52	15
Charges and services	222	182	169	13
Capital outlay and equipment	24	21	19	2
Jury Commission-				
Personal services	84	83	80	3
Materials and supplies	19	22	22	-
Charges and services	141	134	130	4
Capital outlay and equipment	-	-	=	-
Adult Probation-				
Personal services	1,508	1,451	1,410	41
Materials and supplies	88	120	112	8
Charges and services	28	28	23	5
Capital outlay and equipment	1	1	-	1
Pretrial Presentence Division-				
Personal services	1,863	1,871	1,865	6
Materials and supplies	67	126	87	39
Charges and services	30	37	36	1
Capital outlay and equipment	7	9	8	1
Domestic Relations Court-				
Personal services	2,506	2,568	2,568	-
Materials and supplies	14	15	15	-
Charges and services	157	156	154	2
Capital outlay and equipment	3	3	3	-
Juvenile Court-				
Personal services	7,133	7,239	7,233	6
Materials and supplies	222	232	227	5
Charges and services	338	324	321	3
Capital outlay and equipment	13	13	13	-

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued) (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts			Variance: Positive
	Original	Final	Actual	(Negative)
General Government - continued				
Judicial - continued				
Common Pleas Security-				
Personal services	1,024	1,032	1,024	8
Materials and supplies	2	3	3	-
Charges and services	19	19	17	2
Capital outlay and equipment	5	6	6	-
Detention Home-				
Personal services	2,856	2,912	2,901	11
Materials and supplies	213	190	173	17
Charges and services	360	364	358	6
Capital outlay and equipment	3	-	-	-
Probate Court-				
Personal services	1,881	1,913	1,881	32
Materials and supplies	21	23	20	3
Charges and services	51	49	46	3
Capital outlay and equipment	-	-	-	-
Integrated Justice System-				
Personal services	126	132	130	2
Materials and supplies	2	2	1	1
Charges and services	262	262	237	25
Capital outlay and equipment	31	37	37	-
Clerk of Courts-				
Personal services	1,842	1,857	1,857	-
Materials and supplies	250	295	295	-
Charges and services	75	74	74	-
Capital outlay and equipment	17	11	10	1
Community Supervision-				
Personal services	523	555	546	9
Materials and supplies	2	2	2	-
Charges and services	106	106	101	5
Capital outlay and equipment	2	3	2	1
Public Defenders				
Charges and services	3,716	3,970	3,905	65
Municipal Courts-				
Personal services	688	699	668	31
Charges and services	99	95	87	8

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued) (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Budgeted Amounts			Variance: Positive
	Original	Final	Actual	(Negative)		
General Government - continued						
Judicial - continued						
Law Library-						
Personal services	133	133	132	1		
Other-						
Charges and services	18_	28	24	4		
Total judicial	39,952	40,787	40,279	508		
Public safety						
Medical Corrections-						
Personal services	834	848	847	1		
Materials and supplies	38	7	6	1		
Charges and services	471	813	788	25		
Capital outlay and equipment	8	3	3	-		
Coroner-						
Personal services	1,026	1,026	1,006	20		
Materials and supplies	6	9	9	-		
Charges and services	92	77	75 -	2		
Capital outlay and equipment	1	7	7	-		
Sheriff - New Class-						
Charges and services				-		
Sheriff - Corrections Center-						
Personal services	16,192	17,026	17,026	-		
Materials and supplies	222	300	291	9		
Charges and services	1,291	1,319	1,293	26		
Capital outlay and equipment	29	27	27	-		
Sheriff - Law Enforcement-						
Personal services	5,447	5,337	5,335	2		
Materials and supplies	155	161	159	2		
Charges and services	675	703	699	4		
Capital outlay and equipment	15	12	12	-		
Sheriff - Administration		_				
Personal services	2,180	2,105	2,095	10		
Materials and supplies	40	39	39	-		
Charges and services	278	282	259	23		
Capital outlay and equipment	5	5	5	-		

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued) (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 2004

	safety - continued iff - 911 Call Takers- ersonal services			Variance: Positive
	Original	Final	Actual	(Negative)
Public safety - continued				-
Sheriff - 911 Call Takers-				
Personal services	-	-	-	-
Materials and supplies	-	-	-	-
Charges and services				-
Public Safety Contracts-				
Personal services	-	-	(5)	5
Charges and services	7	7	-	7
Public Safety Court Security-				
Personal services	3,908	3,961	3,961	-
Charges and services	76	65	64	1
Incarceration Facility-				
Charges and services	4,417	4,242	4,221	21
Other-				
Charges and services	541_	539	538	1
Total public safety	37,954	38,920	38,760	160
Public works				
Engineer-				
Personal services	168	179	177	2
Materials and supplies	3	2	1	1
Charges and services	38	31	26	5
Capital outlay and equipment	-	-	-	-
Ditch Maintenance-				
Personal services	15	15	1	14
Charges and services	63_	57	36_	21
Total public works	287	284	241	43_
Health				
Health Services-				
Charges and services	1,106	834	715	119
Registration of Vital Statistics-				
Charges and services	9	9		9
Total health	1,115	843	715	128

GENERAL FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -(continued) (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 2004

	Budget		Variance: Positive	
	Original	Final	Actual	(Negative)
Human services				
Veterans Service Commission-				
Personal services	389	412	406	6
Materials and supplies	10	12	12	-
Charges and services	1,100	1,242	1,136	106
Capital outlay and equipment	8	3	2	1
Veterans Service-				
Charges and services	25	25	23	2
Other-				
Charges and services				-
Total human services	1,532	1,694	1,579	115
Conservation and recreation				
Recreation-		0.40	044	20
Personal services	316	342	314	28 4
Materials and supplies	24	42	38	36
Charges and services	390	449	413	= -
Capital outlay and equipment	11	13	12	1
Agriculture-	0.40	000	205	4
Charges and services	318	326	325	1
Other-	00	60	60	
Charges and services	62_	62	62	
Total conservation and recreation	1,121	1,234	1,164	70
Miscellaneous				
Contingencies-	201	705	574	151
Charges and services	691	725	574	101
Other-	020	1 000	1,055	43
Charges and services	830_	1,098		
Total miscellaneous	1,521	1,823	1,629	194
Total expenditures	\$ 112,120	\$ 114,780	\$ 111,868	\$ 2,912

LUCAS COUNTY, OHIO NONMAJOR GOVERNMENTAL December 31, 2004

Special Revenue Funds- The Special Revenue funds account for all specific financial resources (other than expendable trusts, or major capital projects) that are legally restricted for specified expenditure purposes. The following are the Special Revenue funds which Lucas County operates:

Community Mental Health- To account for revenues received from a county-wide property tax levy, federal and state grants, and reimbursements used for various county mental health programs.

Real Estate Assessment-To account for state mandated county-wide real estate reappraisals.

Motor Vehicle and Gas Tax- To account for monies received by the County for State gasoline tax and vehicle registration fees used for county road and bridge improvements programs.

Emergency Medical Services- To account for emergency medical care financed by a county-wide sales tax.

Emergency Telephone System- To account for a county-wide property tax levy used for emergency telephone assistance.

Senior Services- To account for a county-wide property tax levy used for senior services.

Drug & Alcohol Service Board- To account for federal and state grants used to administer various programs for drug and alcohol abuse.

Zoo Operating- To account for a county-wide property tax levy. Monies are distributed directly to the Toledo Zoological Society.

Child Support Enforcement Agency- To account for revenues from: fees, fines, federal and state grants and other similar revenue sources, and to account for legally restricted expenditures used for the collection and protection of support payments made and owed to parents and children.

Capital Projects Funds- Capital Projects funds account for financial resources to be used for the construction of acquisition of major capital facilities (other than those finances by proprietary funds and trust funds). The following are the Capital funds which Lucas County operates:

Other Special Revenue Funds- To account for revenues from: fees, taxes, fines, federal and state grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specified purposes. Summarized information on the financial activity and balances of the following Special Revenue funds include:

- · Dog and Kennel
- Hotel Lodging Tax
- Community Development Grant
- Emergency Management Agency
- Marriage License
- Coroner's Lab Fund
- Law Enforcement Drug Fund
- Delinguent Real Estate Tax and Assessment Collection Fund
- Tax Installment Payment Plan
- Emergency Planning Fund
- Indigent Guardianship
- Community MR/RES Services
- Economic Development
- · Indigent Drivers
- Probation Service
- Motor Vehicle Enforcement and Education
- Building Regulations
- Certificate of Title Administration
- Recorder Equipment
- Juvenile Treatment Center
- · Juvenile Felony Care
- Adult Probation Grant
- Correctional Treatment Facility
- · Common Pleas Civil Mediation
- Sheriff's Policing
- Workforce Development
- · Administration of Justice
- Communication System
- Toxicology Lab
- Concealed Handgun
- · Juvenile Indigent Drivers

When compared to combined Special Revenue fund totals, other special revenue funds comprise less than 10% in each of the following categories: assets, liabilities, revenues and expenditures.

Permanent Zoo Improvements- To account for a County-wide property tax levy used for renovation and construction of buildings, facilities and infrastructure for the Toledo Zoo.

LUCAS COUNTY, OHIO COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2004 (Amounts in 000's)

Nonmajor Special Revenue Funds

ASSETS		Community Mental Health		Real Estate Assessment		Motor Vehicle and Gas Tax		Emergency Medical Services		Emergency Telephone System	
			•	070	•	400	•	400	•	4.000	
Pooled cash and cash equivalents	\$	1,075	\$	376	\$	492	\$	163	\$	1,298	
Pooled investments		7,249		2,539		3,321		1,103		8,758	
Receivables (net of allowance for uncollectables)											
Taxes		11,413								5,585	
Accounts		11,410				3				0,000	
Loans						· ·					
Due from other governments		642				5,768				283	
Inventory of materials and supplies						403					
Total assets	\$	20,379	\$	2,915	\$	9,987	\$	1,266	\$	15,924	
LIABILITIES											
Accounts payable	\$	1,149	\$	123	\$	524	\$	87	\$	78	
Accrued wages and benefits		29		62		193		36		12	
Due to other funds		2				1		11			
Deferred revenue		11,886				4,068				5.867	
Total liabilities		13,066		185		4,786		134		5,957	
Fund balances:											
Reserved for:											
Encumbrances		4,514		262		2,066		402		1.412	
Inventory						403					
Loans receivable											
Unreserved undesignated		2,799		2,468		2,732		730		8,555	
Total fund balances		7,313		2,730		5,201		1,132		9.967	
Total liabilities and fund balances	\$	20,379	\$	2,915	\$	9,987	\$	1,266	\$	15,924	

enior rvices	_	& Alcohol ce Board	Zoo erating	Enfo	l Support proement gency	S R	Other Special evenue Funds	Total	Capital Project Permanent Zoo Improvements		Total Nonmajor Governmental Funds	
\$ 113	\$	949	\$ 20 136	\$	276 1,858	\$	1,907 20,078	\$ 6,669 45,042	\$	20 136	\$	6,689 45,178
4,022			5,659				- 324 47	26,679 327 47		6,127		32,806 327 47
190		1,448	315				206	8,852 403		298		9,150 403
\$ 4,325	\$	2,397	\$ 6,130	\$	2,134	\$	22,562	\$ 88,019	\$	6,581	\$	94,600
	\$	833 12		\$	180 209 9	\$	2,199 338 16	\$ 5,173 891 39			\$	5,173 891 39
4,215			5,974		9		-	32,010		6,417		38,427
4.215		845	 5,974		398		2,553	 38,113		6,417		44,530
					329		7,147 47	16,132 403 47				16,132 403 47
110		1.552	156		1,407		12,815	 33,324		164		33,488
 110		1,552	 156		1,736		20,009	49,906		164		50,070
\$ 4.325	\$	2,397	\$ 6,130	\$	2,134	\$	22,562	\$ 88,019	\$	6,581	\$	94,600

LUCAS COUNTY, OHIO COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Nonmajo	r Special Revenu	ue Funds			
	Community Mental Health	Real Estate Assessment	Motor Vehicle and Gas Tax	Emergency Medical Services	Emergency Telephone System	Senior Services
REVENUES	0 0057				£ 400	¢ 0.000
Taxes	\$ 9,357	4.002	168		\$ 5,480	\$ 3,030
Charges for services		4,002	46			
Inergovernmental revenue	30,378		15.849			
Miscellaneous revenue		24	411	3	11	
Total revenues		4,026	16,474	3	5,491	3,030
EVDENDITUDES						
EXPENDITURES Current:						
General government:						
Legislative and executive		3,709				
Judicial						
Public safety				8,921	3,000	
Public works		62	16,340			
Health	. 41,386					
Human services						3.160
Conservation and recreation						
Miscellaneous						
Capital outlay						
Total expenditures	41,386	3,771	16,340	8,921	3,000	3,160
Excess of revenues over (under)						
expenditures	(1,383)	255	134	(8,918)	2.491	(130)
OTHER FINANCING SOURCES (USES)						
OPWC loan proceeds			121			
Proceeds of cap.lease trans						
Operating transfers in				8.958		
Operating transfers out			(397)	,		
Total other financing sources (uses)		-	(276)	8,958	-	-
Net change in fund balances	(1,383)	255	(142)	40	2,491	(130)
Fund balance at beginning of year	8,696	2,475	5,343	1,092	7,476	240
Fund balance at end of year	. \$ 7,313	\$ 2,730	\$ 5,201	\$ 1,132	\$ 9,967	\$ 110

										Capita	al Projects		
Drug & Alco			Zoo erating	Enforc	Support ement ency	S R	Other Special Revenue Funds		Total		manent Zoo ovements	Gov	Total onmajor ernmental Funds
		\$	5,507			\$	3,589	\$	26,963	\$	5,949	\$	32,912
		Ψ	0,007		1,446	Ψ	7,508	Ψ	13,124	Ψ	0,040	Ψ	13,124
					.,		107		153				153
9,1	35				9,242		20,103		84,707				84,707
					47		9,454		10,218		1		10,219
9,1	35		5,507		10,735		40,761		135,165		5,950		141,115
							10,107		13,816				13,816
					11,340		2,722		14,062				14,062
					•		9,712		21,633				21,633
									16,402				16,402
9,6	24						5,404		56,414				56,414
							2,717		5,877				5,877
			5,518				155		5,673				5,673
							11,641		11,641				11,641
											5,971		5,971
9,6	524		5,518		11,340		42,458		145,518		5,971		151,489
(4	189)		(11)		(605)		(1,697)		(10,353)		(21)		(10,374)
									121				121
							1,295		10,253				10,253
							(447)		(844)				(844)
	-						848		9,530	***************************************			9,530
(4	89)		(11)		(605)		(849)		(823)		(21)		(844)
2,0	41		167		2,341		20,858		50,729		185		50,914
\$ 1,5	52	\$	156	\$	1,736	\$	20,009	\$	49,906	\$	164	\$	50,070

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) COMMUNITY MENTAL HEALTH - SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget		Actual Amounts		Variance: Positive (Negative)	
Revenues: TaxesIntergovernmental revenue	\$	9,045 31,545	\$	9,272 30,210	\$ 227 (1,335)	
Miscellaneous revenue		259		268	9	
Total revenue		40,849		39,750	(1,099)	
Expenditures: Current: Health						
Personal services		1,042		1,036	6	
Materials and supplies		19		17	2	
Charges and services		48,837		44,255	4,582	
Capital outlay and equipment				-	-	
Total expenditures		49,898		45,308	4,590	
Excess of revenues over (under) expenditures		(9,049)		(5,558)	3,491	
Fund balance at beginning of year		3,271		3,271	-	
Prior year encumbrances appropriated		5,778		5,778		
Fund balance at end of year	\$	-	\$	3,491	<u>\$ 3,491</u>	

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) REAL ESTATE ASSESSMENT - SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

	 evised udget	 ctual nounts	Ро	iance: sitive gative)
Revenues: Charges for services	\$ 3,750	\$ 4,002	\$	252
Miscellaneous revenue	 33	 24		(9)
Total revenue	3,783	4,026		243
Expenditures:				
Current:				
Legislative and executive				
Personal services	2,799	2,597		202
Materials and supplies	46	28		18
Charges and services	1,145	1,039		106
Capital outlay and equipment	 360	 324		36
Total expenditures	 4,350	 3,988		362
Excess of revenues over (under) expenditures	(567)	38		605
Fund balance at beginning of year	2,457	2,457		-
Prior year encumbrances appropriated	140	140		
Fund balance at end of year	\$ 2,030	\$ 2,635	\$	605

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) MOTOR VEHICLE & GAS TAX - SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)	
Revenues: Charges for services	\$ 125 50 17,184 215	\$ 168 46 15,669 407	\$ 43 (4) (1,515) 192	
Total revenue	17,574	16,290	(1,284)	
Expenditures: Current: Public works Personal services	5,429 214 14,824 449	5,161 179 13,281 446	268 35 1,543 3	
Total expenditures	20,916	19,067	1,849_	
Excess of revenues over (under) expenditures	(3,342)	(2,777)	565	
Fund balance at beginning of year Prior year encumbrances appropriated Fund balance at end of year	2,631 1,393 \$ 682	2,631 1,393 \$ 1,247	\$ 565	

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) EMERGENCY MEDICAL SERVICES - SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)		
Revenues:					
Miscellaneous revenue	\$ 20	\$ 4	\$ (16)		
Total revenue	20	4	(16)		
Expenditures:					
Current:					
Public safety	1 050	1.070	00		
Personal services Materials and supplies	1,359 456	1,276 388	83 68		
Charges and services	8,660	8,598	62		
Capital outlay and equipment	264	80	184		
Total expenditures	10,739	10,342	397_		
Excess of revenues over (under) expenditures	(10,719)	(10,338)	381		
Other financing sources:					
Operating transfers in	8,958	8,958			
Total other financing sources	8,958	8,958			
Excess of revenues and other financing sources	(4.704)	(1,000)	004		
over (under) expenditures	(1,761)	(1,380)	381		
Fund balance at beginning of year	766	766	-		
Prior year encumbrances appropriated	1,395	1,395	-		
Fund balance at end of year	\$ 400	\$ 781	\$ 381		

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) EMERGENCY TELEPHONE SYSTEM - SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	 evised udget	=	etual mounts	Variance: Positive (Negative)	
Revenues:					
Taxes Miscellaneous revenue	\$ 5,437 	\$	5,462 11	\$	25 11
Total revenue	5,437		5,473		36
Expenditures:					
Current:					
Public safety					
Personal services	889		532		357
Materials and supplies	20		15		5
Charges and services	9,344		3,790		5,554
Capital outlay and equipment	114		102		12
Total expenditures	 10,367		4,439		5,928
Excess of revenues over (under) expenditures	(4,930)		1,034		5,964
Fund balance at beginning of year	6.176		6,176		_
Prior year encumbrances appropriated	1,230		1,230		_
Fund balance at end of year	\$ 2,476	\$	8,440	\$	5,964

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) SENIOR SERVICES - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	 evised udget	 ctual nounts	Variance: Positive (Negative)	
Revenues:	\$ 3,700	\$ 2,994	\$	(706)
Intergovernmental revenue	 -	 -		
Total revenue	3,700	2,994		(706)
Expenditures:				
Current:				
Human services		0.404		500
Charges and services	 3,700	 3,161		539
Total expenditures	 3,700	 3,161		539
Excess of revenues over (under) expenditures	-	(167)		(167)
Fund balance at beginning of yearFund balance at end of year	\$ 167 167	\$ 167	\$	- (167)

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) 8.8. ALCOHOL SERVICES BOARD - OTHER SPECIAL REVENUE

DRUG & ALCOHOL SERVICES BOARD - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

	Revised Budget		Actual Amounts		Variance: Positive (Negative)	
Revenues:			_			
Intergovernmental revenue		10,892	_\$	9,045	\$ (1,847)	
Total revenue		10,892		9,045	(1,847)	
Expenditures:						
Current:						
Health						
Personal services		518		517	1	
Materials and supplies		8		8	-	
Charges and services		11,328		11,311	17	
Capital outlay and equipment		3		3		
Total expenditures		11,857		11,839	18	
Excess of revenues over (under) expenditures		(965)		(2,794)	(1,829)	
Fund balance at beginning of year		(81)		(81)	-	
Prior year encumbrances appropriated		1,750		1,750	-	
Fund balance at end of year	\$	704	\$	(1,125)	\$ (1,829)	

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) ZOO OPERATING - SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget		Actual Amounts		Variance: Positive (Negative)	
Revenues:						
Taxes	\$	6,000	\$	5,489	\$	(511)
Miscellaneous revenue		-		11		1
Total revenue		6,000		5,490		(510)
Expenditures:						
Current:						
Conservation and recreation						
Charges and services		6,000	<u> </u>	5,518		482
Total expenditures		6,000		5,518		482
Excess of revenues over (under) expenditures		-		(28)		(28)
Fund balance at beginning of yearFund balance at end of year	\$	29 29	\$	29 1	\$	(28)

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) CHILD SUPPORT ENFORCEMENT AGENCY - SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Revenues: Charges for services	\$ 1,440	\$ 1,446	\$ 6
Intergovernmental revenue Miscellaneous revenue	10,806 61	9,242 47_	(1,564) (14)
Total revenue	12,307	10,735	(1,572)
Expenditures: Current: General government			
Judicial	9.867	8,797	1,070
Personal services	9,867 245	206	39
Materials and supplies Charges and services	3.147	2,671	476
Capital outlay and equipment	120	60	60
Total expenditures	13,379	11,734	1,645
Excess of revenues over (under) expenditures	(1,072)	(999)	73
Fund balance at beginning of year	2,216	2,216	-
Prior year encumbrances appropriated	408	408	
Fund balance at end of year	\$ 1,552	\$ 1,625	\$ 73

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) DOG AND KENNEL - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget		- '	Actual Amounts		Variance: Positive (Negative)	
Revenues:						4.54	
Charges for services	\$	1,259	\$	1,138	\$	(121)	
Fines and forfeits		56		82		26	
Miscellaneous revenue		126_		144		18	
Total revenue		1,441		1,364		(77)	
Expenditures:							
Current:							
General government							
Health							
Personal services		1,240		1,170		70	
Materials and supplies		107		90		17	
Charges and services		185		176		9	
Capital outlay and equipment		12	-	12			
Total expenditures		1,544		1,448		96	
Excess of revenues over (under) expenditures		(103)		(84)		19	
Other financing sources:							
Operating transfers in		_				-	
Total other financing sources						-	
Excess of revenues and other financing sources over (under) expenditures		(103)		(84)		19	
Fund balance at beginning of year		321		321		-	
Prior year encumbrances appropriated		64		64		-	
Fund balance at end of year	\$	282	\$	301	\$	19	

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) HOTEL LODGING TAX - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Revenues:			
Taxes	4,750	3,616	(1,134)
Total revenue	4,750	3,616	(1,134)
Expenditures:			
Current:			
Miscellaneous			
Charges and services	4,603	3,616	987
Total expenditures	4,603	3,616	987
Excess of revenues over (under) expenditures	147	-	(147)
Fund balance at beginning of year	-	<u>-</u>	
Fund balance at end of year	\$ 147		\$ (147)

LUCAS COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL-

(NON-GAAP BUDGETARY BASIS)

COMMUNITY DEVELOPMENT GRANT - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

'	Amounts in ooo	inounts in ood s _j			
	Revised Budget	Actual Amounts	Variance: Positive (Negative)		
Revenues:	Φ.	Φ 00	Φ 00		
Charges for services Intergovernmental revenue	<u>14,500</u>	\$ 69 5,837	\$ 69 <u>(8,663)</u>		
Total revenue	14,500	5,906	(8,594)		
Expenditures:					
Current:					
General government					
Legislative and executive					
Personal services	62	35	27		
Materials and supplies	1	-	1		
Charges and services	3,208	1,286	1,922		
Capital outlay and equipment					
Capital outlay and equipment	1,900	1,681	227_		
Total legislative & executive	5,179	3,002	2,177		
Judicial					
Personal services	797	529	268		
Materials and supplies	23	11	12		
Charges and services	2,418	1,433	985		
Capital outlay and equipment	94	22	72		
outplied outlay and equipment			12		
Total judicial	3,332	1,995	1,337		
Public safety					
Personal services	253	152	101		
Materials and supplies	8	8	_		
Charges and services	485	377	108		
Capital outlay and equipment	741	477	264		
					
Total public safety	1,487	1,014	473		
Health					
Charges and services	1	1	-		
Capital outlay and equipment	15	15	_		
Total health	16	16	-		
Conservation & recreation					
Charges and services	218	197	21		
-					
Total conservation & recreation	218	197	21		

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS)

COMMUNITY DEVELOPMENT GRANT - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

, , , , , , , , , , , , , , , , , , ,	Revised	Actual	Variance: Positive
Haman Carriana	Budget	Amounts	(Negative)
Human Services			
Personal services	-	-	-
Materials and supplies	3	1	2
Charges and services	756	688	68
Capital outlay and equipment	6_		6
Total human services	765	689	76
Total expenditures	10,997	6,913	4,084
Excess of revenues over (under) expenditures	3,503	(1,007)	(4,510)
Other financing (uses):			
Operating transfers in	-	193	193
Operating transfers out	(2,592)		2,592
Total other financing sources (uses)	(2,592)	193	2,785
Excess of revenues and other financing sources over (under) expenditures and other			
financing uses	911	(814)	(1,725)
Fund balance at beginning of year	(1,292)	(1,292)	-
Prior year encumbrances appropriated	1,056	1,056	-
Fund balance at end of year	\$ 675	\$ (1,050)	\$ (1,725)

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS)

EMERGENCY MANAGEMENT AGENCY - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

	Revised Budget		Actual Amounts		Variance: Positive (Negative)	
Revenues:						
Intergovernmental revenue	\$	232	\$	236	\$	4
Miscellaneous revenue		16		16_	-	-
Total revenue		248		252		4
Expenditures:						
Current:						
Public safety						
Personal services		276		265		11
Materials and supplies		6		3		3
Charges and services		132		105		27
Capital outlay and equipment		33_		11		2
Total expenditures		417		374		43
Excess of revenues over (under) expenditures		(169)		(122)		47
Other financing sources:						
Operating transfers in		119		119 `		
Total other financing sources		119		119		
Excess of revenues and other financing sources over (under) expenditures		(50)		(3)		47
Fund balance at beginning of year Prior year encumbrances appropriated		105 <u>6</u>		105 6		<u>-</u>
Fund balance at end of year	\$	61	\$	108	\$	47

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) CORONER'S LAB FUND - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget				Varia Pos s <u>(Neg</u> a	
Revenues:	¢	050	¢.	205	¢	(25)
Charges for services	_\$	350		325		(25)
Total revenue		350		325		(25)
Expenditures: Current:						
Health						
Materials and supplies		63		49		14
Charges and services		422		358		64
Capital outlay and equipment		44		31_		13
Total expenditures		529		438		91
Excess of revenues over (under) expenditures		(179)		(113)		66
Other financing (uses):						
Operating transfers out		(400)		(400)		-
Total other financing sources (uses)		(400)		(400)		
Excess of revenues and other financing sources over (under) expenditures and other						
financing uses		(579)		(513)		66
-						
Fund balance at beginning of year		809		809		-
Prior year encumbrances appropriated		91		91		-
Fund balance at end of year	\$	321	\$	387	<u>\$</u>	<u>66</u>

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) MARRIAGE LICENSE - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget		Actual Amounts		***************************************		Varianc Positiv (Negativ	
Revenues: Charges for services	\$	200	\$	158	\$	(42)		
Charges for services	Ψ	200	_Ψ	130	Ψ	(42)		
Total revenue		200		158		(42)		
Expenditures: Current: Health								
Charges and services		200		173		27		
Total expenditures		200		173		27		
Excess of revenues over (under) expenditures		-		(15)		(15)		
Fund balance at beginning of year Fund balance at end of year	\$	61 61	\$	61 46	\$	- (15)		

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) LAW ENFORCEMENT DRUG FUND - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Revenues: Fines and forfeits	\$ -		\$
Total revenue	-	-	-
Expenditures: Current: Public safety Charges and services	18	5	13_
Total expenditures	18_	5	13_
Excess of revenues over (under) expenditures	(18)	(5)	13
Fund balance at beginning of yearFund balance at end of year	18	18 \$ 13	13

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS)

DELINQUENT REAL ESTATE TAX AND ASSESSMENT COLLECTION - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

	Revised Budget		7.0.00				Po	riance: ositive gative)
Revenues:	ф	1 405	¢	1 100	¢	(070)		
Charges for services	\$ ——	1,405 400	\$	1,133 768	\$ 	(272) 368		
Total revenue		1,805		1,901		96		
Expenditures:								
Current:								
General government								
Legislative and executive								
Personal services		1,357		1,178		179		
Materials and supplies		53		40		13		
Charges and services		629		520		109		
Capital outlay and equipment	***************************************	16		14		2		
Total expenditures		2,055		1,752	-	303		
Excess of revenues over (under) expenditures		(250)		149		399		
Fund balance at beginning of year		844		844		-		
Prior year encumbrances appropriated		47		47		-		
Fund balance at end of year	\$	641	\$	1,040	\$	399		

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS)

TAX INSTALLMENT PAYMENT PLAN - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

	Revised Budget		Actual Amounts				Pos	ance: sitive jative)
Revenues:								
Charges for services		38_	_\$	38_		-		
Total revenue		38		38		-		
Expenditures:								
Current:								
General government								
Legislative and executive								
Personal services		50		20		30		
Materials and supplies		6		2		4		
Charges and services		18		10		8		
Capital outlay and equipment		5		-		5		
Total expenditures		79_		32		47		
Excess of revenues over (under) expenditures		(41)		6		47		
Fund balance at beginning of year Fund balance at end of year	\$	223 182	\$	223 229	\$	47		

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) EMERGENCY PLANNING FUND - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

	Revised Budget		Actual Amounts		ed Actual Po		Pos	iance: sitive gative)
Revenues: Charges for services	\$	75 10	\$	48 7	\$	(27)		
Total revenue	•	85		55		(30)		
Expenditures: Current:								
General government Public safety		_						
Materials and supplies		5 135		106		4		
Charges and services Capital outlay and equipment		5		106 3		29 2		
Total expenditures		145		110		35_		
Excess of revenues over (under) expenditures		(60)		(55)		5		
Fund balance at beginning of year		47		47		-		
Prior year encumbrances appropriated		13		13		-		
Fund balance at end of year	\$		\$	5	\$	5		

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) INDIGENT GUARDIANSHIP FUND - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Actual Budget Amounts			Ро	iance: sitive gative)
Revenues:					
Miscellaneous revenue	\$	<u> </u>	92	\$	32
Total revenue	(60	92		32
Expenditures: Current: General government Judicial					
Charges and services		85	84_		11
Total expenditures		<u>85 </u>	84_		1
Excess of revenues over (under) expenditures	(2	25)	8		33
Fund balance at beginning of yearPrior year encumbrances appropriatedFund balance at end of year	\$	33 - 8 \$	33 - 41	\$	33

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) COMMUNITY MR/RES SERVICES - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget		Actual Amounts				Variance: Positive (Negative)
Revenues: Intergovernmental revenue	\$	6,828	\$	2,714	\$ (4,114)		
Total revenue		6,828		2,714	(4,114)		
Expenditures: Current: Health Charges and services		6,605		3,474	3,131		
Total expenditures		6,605		3,474_	3,131		
Excess of revenues over (under) expenditures		223		(760)	(983)		
Fund balance at beginning of year Prior year encumbrances appropriated Fund balance at end of year	\$	2,887 311 3,421	\$	2,887 311 2,438	\$ (983)		

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) ECONOMIC DEVELOPMENT FUND - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Revenues:			
Intergovernmental revenue	\$ 165	\$ 53	\$ (112)
Total revenue	165	53	(112)
Expenditures:			
Current:			
General government			
Legislative and executive			
Personal services	378	338	40
Materials and supplies	6	5	1
Charges and services	1,354	1,302	52
Capital outlays and equipment	-	-	-
Total expenditures	1,738_	1,645	93
Excess of revenues over (under) expenditures	(1,573)	(1,592)	(19)
Other financing sources:			
Operating transfers in	327	528	201
Total other financing sources	327	528	201
Excess of revenues and other financing sources			
over (under) expenditures and other uses	(1,246)	(1,064)	182
Fund balance at beginning of year	758	758	-
Prior year encumbrances appropriated	1,011	1,011	-
Fund balance at end of year	\$ 523	\$ 705	\$ 182

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) INDIGENT DRIVERS FUND - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

		Revised Budget		Actual Amounts		ance: sitive jative)
Revenues:	Φ.	10	Φ.	00	•	00
Fines and forfeits	_\$	10	_\$	36_	_\$	26
Total revenue		10		36		26
Expenditures:						
Current:						
Judicial						
Charges and services		10	<u> </u>	-		10
Total expenditures		10				10
Excess of revenues over (under) expenditures		-		36		36
Fund balance at beginning of year		201		201		-
Fund balance at end of year	\$	201	_\$	237	\$	36

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) PROBATION SERVICE - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget		Actual Amounts		evised Actual		Variance: Positive (Negative)	
Revenues: Charges for services	\$	145	\$	191	\$	46_		
Total revenue		145		191		46		
Expenditures: Current:								
Legislative and executive Charges and services Capital outlay and equipment		97 338		85 -		12 338		
Total expenditures		435		85		350		
Excess of revenues over (under) expenditures		(290)		106		396		
Fund balance at beginning of year Prior year encumbrances appropriated Fund balance at end of year	\$	451 10 171	\$	451 10 567	\$	- - 396		

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS)

MV ENFORCEMENT AND EDUCATION - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

	Revised Budget						Pos	ance: sitive ative)
Revenues: Charges for services	\$	10	\$	6	\$	(4)		
Total revenue		10		6		(4)		
Expenditures: Current: Judicial Charges and services		10		2		8		
Total expenditures		10		2		8		
Excess of revenues over (under) expenditures		-		4		4		
Fund balance at beginning of yearFund balance at end of year	\$	30 30	\$	30 34	\$	4		

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) BUILDING REGULATIONS - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget		Actual Amounts			
Revenues:						
Charges for services	\$	1,538	\$	1,664	_\$_	126
Total revenue		1,538		1,664		126
Expenditures:						
Current:						
Legislative and executive						
Personal services		1,151		1,134		17
Materials and supplies		38		36		2
Charges and services		373		328		45
Capital outlay and equipment		25		15		10
Total expenditures		1,587	<u></u>	1,513		74
Excess of revenues over (under) expenditures		(49)		151		200
Fund balance at beginning of year		1,091		1,091		-
Prior year encumbrances appropriated		20		20		-
Fund balance at end of year	\$	1,062	\$	1,262	\$	200

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS)

CERTIFICATE OF TITLE ADMINISTRATION - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Revenues:	Ф 1.000	ф 1 <u>5</u> 96	\$ (14)
Charges for services	\$ 1,600	\$ 1,586	\$ (14)
Total revenue	1,600	1,586	(14)
Expenditures:			
Current:			
Legislative and executive			
Personal services	1,607	1,529	78
Materials and supplies	61	51	10
Charges and services	181	124	57
Capital outlay and equipment	16_	8_	8
Total expenditures	1,865	1,712	153
Excess of revenues over (under) expenditures	(265)	(126)	139
Fund balance at beginning of year	1,230	1,230	-
Prior year encumbrances appropriated	14_	14_	
Fund balance at end of year	\$ 979	\$ 1,118	\$ 139

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) RECORDER EQUIPMENT - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget		Actual Amounts		Variance: Positive (Negative)	
Revenues:						
Charges for services	\$	400		414	_\$	14
Total revenue		400		414		14
Expenditures:						
General government:						
Legislative and executive						
Materials and supplies		57		12		45
Charges and services		484		398		86
Capital outlay and equipment		254		238		16
Total expenditures		795	<u></u>	648		147
Excess of revenues over (under) expenditures		(395)		(234)		161
Fund balance at beginning of year		977		977		-
Prior year encumbrances appropriated		253		253		_
Fund balance at end of year	\$	835	\$	996	\$	161

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) JUVENILE TREATMENT CENTER - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	73.1		1011000	
Revenues: Intergovernmental revenue	\$ 2,264	\$ 2,198	\$ (66)		
Total revenue	2,264	2,198	(66)		
Expenditures: Current: Public safety Personal services	1,956 138 111 14	1,955 137 108 14	1 1 3 		
Total expenditures	2,219	2,214	5		
Excess of revenues over (under) expenditures	45	(16)	(61)		
Fund balance at beginning of year Prior year encumbrances appropriated Fund balance at end of year	187 2 \$ 234	187 2 \$ 173	\$ (61)		

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) JUVENILE FELONY CARE - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

		Revised Actual Budget Amounts				P	riance: ositive egative)
Revenues:							
Intergovernmental revenue	\$ 2,1	21 \$	3,007		886		
Total revenue	2,1	21	3,007		886		
Expenditures:							
Current: Public safety							
Personal services	4	67	421		46		
Materials and supplies	'	1	1				
Charges and services	2,0	36	1,920		116		
Total expenditures	2,5	04_	2,342		162		
Excess of revenues over (under) expenditures	(3	83)	665		1,048		
Fund balance at beginning of year	1,5	73	1,573				
Prior year encumbrances appropriated	•	74	374		-		
Fund balance at end of year	\$ 1,5		2,612	\$	1,048		

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) ADULT PROBATION GRANT - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget		Actual Amounts		sed Actual Posi		riance: ositive gative)
Revenues:							
Intergovernmental revenue	_\$	1,071		870_	_\$_	(201)	
Total revenue		1,071		870		(201)	
Expenditures:							
Current							
General government							
Judicial							
Personal services		679		652		27	
Materials and supplies		3		2		1	
Charges and services		329		310		19	
Capital outlay and equipment		9		6		3	
Total expenditures		1,020		970		50	
Excess of revenues over (under) expenditures		51		(100)		(151)	
Fund balance at beginning of year		51		51		-	
Prior year encumbrances appropriated		86		86		-	
Fund balance at end of year	\$	188	\$	37	\$	(151)	

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS)

CORRECTIONAL TREATMENT FACILITY - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

	Revised Budget		Actual Amounts		Variance: Positive (Negative)	
Revenues:	\$	3,631	\$	3,457	\$	(174)
Intergovernmental revenue	_Ψ	3,031	Ψ	3,437	_Ψ_	(174)
Total revenue		3,631		3,457		(174)
Expenditures:						
Current						
Public safety						
Personal services		2,736		2,716		20
Materials and supplies		275		223		52
Charges and services		436		419		17
Capital outlay and equipment		194		184		10
Total expenditures		3,641		3,542		99
Excess of revenues over (under) expenditures		(10)		(85)		(75)
Fund balance at beginning of year		396		396		-
Prior year encumbrances appropriated		74		74		
Fund balance at end of year	\$	460	\$	385	\$	(75)

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS)

COMMON PLEAS CIVIL MEDIATION - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

	Revised Budget		Actual Amounts		Varia Posi (Nega	itive
Revenues:	c	00	c	07	¢.	(4)
Intergovernmental revenue	<u> </u>	98	_\$	97	\$	(1)
Total revenue		98		97		(1)
Expenditures:						
Current					•	
Public safety						
Personal services		82		79		3
Materials and supplies		1		-		1
Charges and services		1		1		-
Capital outlay and equipment		2		1		1
Total expenditures		86	····	81		5
Excess of revenues over (under) expenditures		12		16		4
Fund balance at beginning of year		149		149		_
Fund balance at end of year	\$	161	\$	165	\$	4

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) SHERIFF'S POLICING - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Actual Budget Amounts		Variance: Positive (Negative)
Revenues: Intergovernmental revenue	\$ 1,150	\$ 722	\$ (428)
Total revenue	1,150	722	(428)
Expenditures: Current Public safety Personal services Charges and services Capital outlay and equipment	864 9 	716 6 	148 3
Total expenditures	873	722	151
Excess of revenues over (under) expenditures	277	-	(277)
Fund balance at beginning of year Prior year encumbrances appropriated Fund balance at end of year	(141) - \$ 136	(141) - \$ (141)	\$ (277)

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) WORKFORCE DEVELOPMENT - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Revenues: Miscellaneous Revenue Total revenue	326 326	<u>250</u> 250	<u>(76)</u> (76)
Expenditures: Current Public safety			
Personal services Materials and supplies Charges and services Capital outlay and equipment	- 2 64 -	- - -	- 2 64 -
Total expenditures	66		66
Excess of revenues over (under) expenditures	260	250	(10)
Fund balance at beginning of year Prior year encumbrances appropriated Fund balance at end of year	(306) 56 \$ 10	(306) 56 \$ -	\$ (10)

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) ADMINISTRATION OF JUSTICE - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Revenues:			
Miscellaneous Revenue	4	3	(1)
Total revenue	4	3	(1)
Expenditures:			
Current			
Judical			
Personal services	_	-	-
Materials and supplies	-	-	-
Charges and services		2	-
Capital outlay and equipment			1
Total expenditures	3	2	1
Excess of revenues over (under) expenditu	. 1	1	-
Fund balance at beginning of year	3	3	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	4	4	-

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) LOCAL DEVELOPMENT - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Revenues:			
Miscellaneous Revenue	-	<u>495</u>	495
Total revenue	-	495	495
Expenditures:			
Current			
Legislative and executive			
Personal services	-	-	-
Materials and supplies	-	-	-
Charges and services	752	544	208
Capital outlay and equipment			
Total expenditures	752	544_	208_
Excess of revenues over (under) expenditu	(752)	(49)	703
Fund balance at beginning of year	761	761	-
Prior year encumbrances appropriated	-	-	-
Fund balance at end of year	9	712	703

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) COMMUNICATION SYSTEM - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Revenues:			
Miscellaneous Revenue	156	156_	-
Total revenue	. 156	156	-
Expenditures:			
Current			
Legislative and executive			
Personal services		-	-
Materials and supplies		-	-
Charges and services		62	94
Capital outlay and equipment	-		
Total expenditures	156_	62	94
Excess of revenues over (under) expenditu	. -	94	94
Fund balance at beginning of year	-	-	-
Prior year encumbrances appropriated		-	-
Fund balance at end of year		94	94

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) TOXICOLOGY LAB - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Revenues:			
Miscellaneous revenue		<u> </u>	<u>\$ -</u>
Total revenue	-	-	-
Expenditures: Current: Public safety			
Personal services	284	140	144
Materials and supplies	13	8	5
Charges and services	38	9	29
Capital outlay and equipment	65	62	3
Total expenditures	400	219	181_
Excess of revenues over (under) expenditures	(400)	(219)	181
Other financing sources:			
Operating transfers in	400	455 `	(55)
Total other financing sources	400	455	(55)
Excess of revenues and other financing sources			
over (under) expenditures	-	236	236
Fund balance at beginning of year	-	-	-
Prior year encumbrances appropriated		<u> </u>	
Fund balance at end of year	\$ -	\$ 236	\$ 236

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) WORKFORCE DEVELOPMENT AGENCYOTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget		Variance: Positive (Negative)		
Revenues: Intergovernmental revenue Miscellaneous Revenue Total revenue	\$ 7,000 - - 7,000	\$ 1,148 17 1,165	\$ (5,852) 17 (5,835)		
Expenditures: Current Public safety					
Public safety Personal services	1,059	371	688		
Materials and supplies	16	6	10		
Charges and services	3,916	3,571	345		
Capital outlay and equipment	9	9			
Total expenditures	5,000	3,957	1,043		
Excess of revenues over (under) expenditures	2,000	(2,792)	(4,792)		
Fund balance at beginning of year	-	-	-		
Prior year encumbrances appropriated		_	-		
Fund balance at end of year	\$ 2,000	\$ (2,792)	\$ (4,792)		

Variance:

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) CONCEALED HANDGUN - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	7.0.00	
Revenues:	•	•	
Charges for services	\$ - 50	\$ 39 	\$ 39 (50)
Total revenue	50	39	(11)
Expenditures:			
Current			
Legislative and executive			
Personal services	-	-	-
Materials and supplies	-	-	-
Charges and services	20	13	7
Capital outlay and equipment	-	<u> </u>	-
Total expenditures	20	13_	7
Excess of revenues over (under) expenditu	30	26	(4)
Fund balance at beginning of year	-	-	-
Prior year encumbrances appropriated		-	-
Fund balance at end of year	30	26	(4)

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) JUVENILE INDIGENT DRIVERS FUND - OTHER SPECIAL REVENUE FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget				Variance Positive (Negative	
Revenues: Fines and forfeits	\$		\$	1_	\$	1
Total revenue		-		1		1
Expenditures: Current: Judicial Charges and services		-				<u>-</u>
Total expenditures		-		-		_
Excess of revenues over (under) expenditures		-		1		1
Fund balance at beginning of year Fund balance at end of year	\$	4	\$	5	\$	1

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) CAPITAL IMPROVEMENTS - CAPITAL PROJECTS FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget												 Actual		ariance: vorable avorable)
Revenues:															
Special assessments	\$	-	\$ 430	\$	430										
Intergovernmental revenue		-	-		-										
Miscellaneous revenue		39,570	 6,788		(32,782)										
Total revenues		39,570	7,218		(32,352)										
Expenditures:															
Current:															
Capital outlay-		31,497	18,102		13,395										
Human Service-		76	37		39										
Debt service		•													
Principal retirement		10,421	10,415		6										
Interest and fiscal charges		161	 156		5										
Total expenditures		42,155	 28,710		13,445										
Excess of revenues over (under) expenditures		(2,585)	(21,492)		(18,907)										
Other financing sources (uses):															
Proceeds of notes		8,430	8,430		_										
Proceeds of bonds		-,	-		_										
Operating transfers in		-	2,347		2,347										
Operating transfers (out)		(5,677)	 (400)		5,277										
Total other financing sources (uses)		2,753	 10,377		7,624										
Excess of revenue and other financing sources															
over (under) expenditures and other uses		168	(11,115)		(11,283)										
Fund balance at beginning of year		13,767	13,767		_										
Prior year encumbrances appropriated		7,108	7,108		_										
Fund balance at end of year	\$	21,043	\$ 9,760	\$	(11,283)										
,			 -,		(, 200)										

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) PERMANENT ZOO IMPROVEMENT - CAPITAL PROJECTS FUND YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

Final	A	Actual	Fav	iance: orable vorable)
\$ 6,189	\$	5,931	\$	(258)
 2		1		(1)
6,191		5,932		(259)
 6,200		5,972		228
 6,200		5,972		228
(9)		(40)		(31)
40		40		0
\$ 31	\$	-	\$	(31)
	6,191 6,200 6,200 (9)	\$ 6,189 \$ 2 6,191 6,200 (9)	\$ 6,189 \$ 5,931 2 1 6,191 5,932 6,200 5,972 6,200 5,972 (9) (40)	Final Actual Fav (Unfa \$ 6,189 \$ 5,931 \$ 2 1 5,932 6,191 5,932 5,972 6,200 5,972 6,200 (9) (40) 40 40

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) BOND RETIREMENT-DEBT SERVICE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes	\$ 5,46	0 \$ 4,181	\$ (1,279)
Special assessments	52	7 1,600	1,073
Miscellaneous revenue	2,91	4 2,747	(167)
Total revenues	8,90	1 8,528	(373)
Expenditures:			
Current:			
Debt Service-			
Principal retirement	10,11	7 10,116	1
Capital outlay		2 1	
Miscellaneous	80	0 -	800
Interest and fiscal charges	4,88	1 4,797	84
Total expenditures	15,80	0 14,914	885
Excess revenues over (under) expenditures	(6,89	9) (6,386)	512
Other financing sources (uses):			
Operating transfers in			-
Operating transfers (out)	8,09	9 5,787	(2,312)
Total other financing sources (uses)	8,09	9 5,787	(2,312)
Excess of revenue and other financing sources over (under) expenditures and other uses	1,20	0 (599)	(1,800)
Fund balance at beginning of year	14,73	<u> </u>	-
Fund balance at end of year	\$ 15,93	0 \$ 14,131	\$ (1,800)

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LUCAS COUNTY, OHIO ENTERPRISE FUNDS December 31, 2004

Enterprise Funds- Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises. The intent of Lucas County is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. The following are the Enterprise funds which Lucas County operates:

Sanitary Engineer- To account for the administrative costs of operating the water supply system, wastewater treatment system, and sewer system.

Water Supply System- To account for the distribution of treated water to individuals and commercial users of Lucas County.

Wastewater Treatment- To account for wastewater treatment services provided to the Sanitary Engineer, Cities of Maumee and Sylvania, Village of Waterville, Sylvania Township and other portions of Lucas County and portions of Wood County.

Sewer System- To account for sanitary sewer services provided to individuals and commercial users in Lucas County and portions of Wood County.

Solid Waste- To account for the administration of solid waste disposal county-wide.

Parking Facilities- To account for operation of parking facilities.

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) WATER SUPPLY SYSTEM-ENTERPRISE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Operations revenues: Charges for services	\$ 884 723	\$ 985 680	\$ 101 (43)
Total operating revenues	1,607	1,665	58
Operating expenses: Materials and supplies Contract services	30 987	15 776	15 211
Total operating expenss	1,017	791	226
Operating income (loss)	590	874	284
Non-operating revenues (expenses): Principal retirement	(302) (302)	(301) (296)	1 6
Total nonoperating revenues (expense)	(604)	(597)	7
Income (loss) before operating transfers	(14)	277	291
Transfer in	-		291
Net income (loss)	(14)	277	291
Net assets at beginning of year Prior year encumbrances appropriated Net assets at end of year	1,090 27 \$ 1,103	1,090 27 \$ 1,394	\$ 291

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) WASTEWATER TREATMENT-ENTERPRISE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Operations revenues:			
Charges for services	\$ 5,486	\$ 4,837	\$ (649)
Miscellaneous	1,200	923	(277)
Total operating revenues	6,686	5,760	(926)
Operating expenses:			
Personal services	1,256	1,193	63
Materials and supplies	456	395	61
Contract services	3,632	2,772	860
Capital outlay and equipment	80	5	75
Total operating expense	5,424	4,365	1,059
Operating income (loss)	1,262	1,395	133
Non-operating revenues (expenses):			
Principal retirement	(1,110)	(1,024)	86
Interest and fiscal charges	(970)	(864)	106_
Total nonoperating revenues (expense)	(2,080)	(1,888)	192
Net income (loss)	(818)	(493)	325
Net assets at beginning of year	1,664	1,664	-
Prior year encumbrances appropriated	1,470	1,470	-
Net assets at end of year	\$ 2,316	\$ 2,641	\$ 325

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) SEWER SYSTEM-ENTERPRISE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

Operations revenues: Charges for services \$ 500 \$ 593 \$ 93 Miscellaneous 1,226 1,263 37 Total operating revenues 1,726 1,856 130 Operating expenses: Personal services - - - Materials and supplies 18 18 - Materials and supplies 825 661 164 Capital outlay and equipment - - - Miscellaneous 3 1 2 Total operating expense 846 680 166 Operating income (loss) 880 1,176 296 Non-operating revenues (expenses): (862) (842) 20 Interest and fiscal charges (166) (160) 6 Total nonoperating revenues (expense). (1,028) (1,002) 26 Income (loss) before operating transfers. (148) 174 322 Transfer Out - - - - Net assets		Revised Budget	Actual Amounts	Variance: Positive (Negative)		
Miscellaneous 1,226 1,263 37 Total operating revenues 1,726 1,856 130 Operating expenses: Personal services - - - Materials and supplies 18 18 - Contract services 825 661 164 Capital outlay and equipment - - - Miscellaneous 3 1 2 Total operating expense 846 680 166 Operating income (loss) 880 1,176 296 Non-operating revenues (expenses): (862) (842) 20 Interest and fiscal charges (166) (160) 6 Total nonoperating revenues (expense) (1,028) (1,002) 26 Income (loss) before operating transfers (148) 174 322 Transfer Out - - - - Net income (loss) (148) 174 322 Net assets at beginning of year 2,689 2,689 <	•	4 500	* 500	Φ 00		
Operating expenses: Personal services	•	•		*		
Personal services 18 18 - Materials and supplies 825 661 164 Capital outlay and equipment - - - Miscellaneous 3 1 2 Total operating expense 846 680 166 Operating income (loss) 880 1,176 296 Non-operating revenues (expenses): (862) (842) 20 Interest and fiscal charges (166) (160) 6 Total nonoperating revenues (expense) (1,028) (1,002) 26 Income (loss) before operating transfers (148) 174 322 Transfer Out - - - - Net income (loss) (148) 174 322 Net assets at beginning of year 2,689 2,689 - Prior year encumbrances appropriated 41 41 -	Total operating revenues	1,726	1,856	130		
Materials and supplies 18 18 - Contract services 825 661 164 Capital outlay and equipment - - - Miscellaneous 3 1 2 Total operating expense 846 680 166 Operating income (loss) 880 1,176 296 Non-operating revenues (expenses): - - 296 Non-operating revenues (expenses): (862) (842) 20 Interest and fiscal charges (166) (160) 6 Total nonoperating revenues (expense). (1,028) (1,002) 26 Income (loss) before operating transfers. (148) 174 322 Transfer Out - - - - Net income (loss) (148) 174 322 Net assets at beginning of year 2,689 2,689 - Prior year encumbrances appropriated 41 41 -	Operating expenses:					
Contract services 825 661 164 Capital outlay and equipment - - - Miscellaneous 3 1 2 Total operating expense 846 680 166 Operating income (loss) 880 1,176 296 Non-operating revenues (expenses): (862) (842) 20 Interest and fiscal charges (166) (160) 6 Total nonoperating revenues (expense) (1,028) (1,002) 26 Income (loss) before operating transfers (148) 174 322 Transfer Out - - - - Net assets at beginning of year 2,689 2,689 - Prior year encumbrances appropriated 41 41 -	Personal services	-	-	-		
Capital outlay and equipment. -	Materials and supplies	18	18	<u>-</u>		
Miscellaneous 3 1 2 Total operating expense 846 680 166 Operating income (loss) 880 1,176 296 Non-operating revenues (expenses): (862) (842) 20 Interest and fiscal charges (166) (160) 6 Total nonoperating revenues (expense) (1,028) (1,002) 26 Income (loss) before operating transfers (148) 174 322 Transfer Out - - - Net income (loss) (148) 174 322 Net assets at beginning of year 2,689 2,689 - Prior year encumbrances appropriated 41 41 -	• • • • • • • • • • • • • • • • • • • •	825	661	164		
Total operating expense 846 680 166 Operating income (loss) 880 1,176 296 Non-operating revenues (expenses):	Capital outlay and equipment	-	-	-		
Operating income (loss)	Miscellaneous	3_	1	2		
Non-operating revenues (expenses): Principal retirement. (862) (842) 20 Interest and fiscal charges. (166) (160) 6 Total nonoperating revenues (expense). (1,028) (1,002) 26 Income (loss) before operating transfers. (148) 174 322 Transfer Out. - - - - Net income (loss). (148) 174 322 Net assets at beginning of year. 2,689 2,689 - Prior year encumbrances appropriated. 41 41 -	Total operating expense	846	680_	166_		
Principal retirement	Operating income (loss)	880	1,176	296		
Interest and fiscal charges (166) (160) 6 Total nonoperating revenues (expense) (1,028) (1,002) 26 Income (loss) before operating transfers (148) 174 322 Transfer Out - - - Net income (loss) (148) 174 322 Net assets at beginning of year (148) 174 322 Prior year encumbrances appropriated 2,689 2,689 - Prior year encumbrances appropriated 41 41 -	Non-operating revenues (expenses):					
Total nonoperating revenues (expense) (1,028) (1,002) 26 Income (loss) before operating transfers. (148) 174 322 Transfer Out	Principal retirement	(862)	(842)			
Income (loss) before operating transfers. (148) 174 322 Transfer Out	Interest and fiscal charges	(166)	(160)	6		
Transfer Out	Total nonoperating revenues (expense)	(1,028)	(1,002)	26		
Net income (loss)	Income (loss) before operating transfers.	(148)	174	322		
Net assets at beginning of year	Transfer Out			-		
Prior year encumbrances appropriated 41 41 -	Net income (loss)	(148)	174	322		
Prior year encumbrances appropriated 41 41 -	Net assets at beginning of year	2,689	2,689	-		
		41	41	-		
	· · · · · · · · · · · · · · · · · · ·	\$ 2,582	\$ 2,904	\$ 322		

LUCAS COUNTY, OHIO COMBINING STATEMENT OF NET ASSETS NONMAJOR ENTERPRISE FUNDS DECEMBER 31, 2004 (Amounts in 000's)

	Sanitary Engineer	Solid Waste	Parking Facilities	Total Other Enterprise Funds		
ASSETS		-				
Current assets:						
Pooled cash and cash equivalents	\$ 292	\$ 222	\$ 217	\$ 731		
Pooled investments	1,966	1,499	1,463	4,928		
Receivables (net of allowances for						
uncollectables)						
Accounts	1,541	233_	26_	1,800		
Total current assets	3,799	1,954	1,706_	7,459		
Noncurrent assets-capital assets:						
Land	. 153			153		
Buildings, structures, and improvements				3,006		
Furniture, fixtures, and equipment		598		2,613		
Less accumulated depreciation		(508)		(3,043)		
Total non-current	2,639	90	-	2,729		
Total assets	\$ 6,438	\$ 2,044	\$ 1,706	\$ 10,188		
LIABILITIES						
Current liabilities:						
Accounts payable	. 29	243	-	272		
Accrued wages and benefits	. 415	48	-	463		
Due to other funds	3		-	3		
Current portion of long-term debt	. 34		<u> </u>	34		
Total current liabilities	481	291		772		
Noncurrent liablities:						
OWDA loans payable	1,201	-	-	1,201		
Total noncurrent liabilities	1,201		-	1,201		
Total liabilities	1,682	291	-	1,973		
NET ASSETS						
Invested in capital assets, net of related debt	1,404	90		1,494		
Unrestricted		1,663	1,706	6,721		
Total net assets	4,756	1,753	1,706	8,215		
Total liabilities and net assets	\$ 6,438	\$ 2,044	\$ 1,706	\$ 10,188		

LUCAS COUNTY, OHIO COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS NONMAJOR ENTERPRISE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Sanitary Engineer	Solid Waste	Parking Facilities	Total
Operating revenues:				
Charges for services	\$ 4,234	\$ 2,141	\$ 319	\$ 6,694
Miscellaneous	134			134
Total operating revenues	4,368	2,141	319	6,828
Operating expenses:				
Personal services	3,164	497		3,661
Contract services	282	1,165		1,447
Materials and supplies	325	145	149	619
Miscellaneous	-	4		4
Heat, light and power	33	-		33
Depreciation	226	96		322
Total operating expenses	4,030	1,907	149	6,086
Operating income	338	234	170_	742
Nonoperating revenues (expenses):				-
Interest and fiscal charges	(76)	_	-	(76)
Loss on disposal of fixed assets		-	-	-
Total nonoperating revenues (expenses)	(76)	-	=	(76)
Increase in net assets	262	234	170	666
Net assets at beginning of year	4,494	1,519	1,536	7,549
Net assets at end of year	\$ 4,756	\$ 1,753	\$ 1,706	\$ 8,215

LUCAS COUNTY, OHIO COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Sanitary Engineer	Solid Waste	Parking Facilities	Total	
Cash flows from operating activities:					
Cash received from customers	\$ 4,290	\$ 2,088	\$ 335	\$ 6,713	
Cash paid to suppliers	(637)	(1,137)	(149)	(1,923)	
Cash paid to employees	(3,079)	(485)	, ,	(3,564)	
Net cash provided by					
operating activities	574	466	186	1,226	
Cash flows from capital and related					
financing activities:				(a=)	
Principal payments - OWDA loans	(67)			(67)	
Purchase of fixed assets	(287)	(12)		(299)	
Interest paid	(76)			(76)	
Net cash used in capital and					
related financing activities	(430)	(12)		(442)	
Cash flows from investing activities:					
Proceeds from sales of investments	495		276	771	
Payments for investments	(555)	(357)	(392)	(1,304)	
Net cash used in investing					
activities	(60)	(357)	(116)	(533)	
Net increase in cash	84	97	70	251	
Cash and cash equivalents, January 1	208	125	147	480	
Cash and cash equivalents, December 31	\$ 292	\$ 222	\$ 217	\$ 731	

LUCAS COUNTY, OHIO COMBINING STATEMENT OF CASH FLOWS (continued) NONMAJOR ENTERPRISE FUNDS YEAR ENDED DECEMBER 31, 2004

(Amounts in 000's)

Reconciliation of Operating Income to Net Cash Provided by Operating Activities

	Sanitary Engineer		Solid Waste		Parking Facilities		_	Tot	al
Operating income	\$	338	\$	234	\$	170		\$	742
Adjustments to reconcile operating income to net cash provided by operating activities:									
Depreciation expense		226		96					322
(Increase) decrease in operating assets:									
Accounts receivable		(78)		(53)		16		(115)
Increase (decrease) in operating liabilities:									
Accounts payable		1		178					179
Accrued wages and benefits		85		12					97
Due to other funds		2		(1)			_		1
Total adjustments		236		232		16	_		484
Net cash provided by									
operating activities	\$	574	\$	466	\$	186_	_	\$ 1,	226

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) SANITARY ENGINEER-ENTERPRISE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

-	tevised Budget	Actual Amounts	Variance: Positive (Negative)		
Operations revenues:					
Charges for services\$	140	\$ 180	\$ 40		
Miscellaneous	4,090	4,109	19		
Total operating revenues	4,230	4,289	59		
Operating expenses:					
Personal services	3,363	3,082	281		
Materials and supplies	409	361	48		
Contract services	427	334	93		
Capital outlay and equipment	286	280	6		
Miscellaneous		-	-		
Total operating expense	4,485	4,057	428		
Operating income (loss)	(255)	232	487		
Non-operating revenues (expenses):					
Principal retirement	(66)	(66)	-		
Interest and fiscal charges	(76)	(76)	-		
Total nonoperating revenues (expense)	(142)	(142)			
Net income (loss)	(397)	90	487		
Net assets at beginning of year	2,030	2,030	_		
Prior year encumbrances appropriated	84	84	_		
Net assets at end of year\$		\$ 2,204	\$ 487		

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) SOLID WASTE-ENTERPRISE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)		
Operations revenues: Charges for services	\$ 1,900 	\$ 2,089	\$ 189 		
Total operating revenues	1,900	2,089	189		
Operating expenses: Personal services	514 23 1,497 219 21	485 6 1,432 182 5	29 17 65 37 16		
Total operating expense	2,274	2,110	164		
Operating income (loss)	(374)	(21)	353		
Non-operating revenues (expenses): Principal retirement	- - - -		<u>-</u>		
Net income (loss)	(374)	(21)	353		
Net assets at beginning of year Prior year encumbrances appropriated Net assets at end of year	1,059 208 \$ 893	1,059 208 \$ 1,246	\$ 353		

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) PARKING FACILITIES-ENTERPRISE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	 vised ıdget	Actual Amounts		Pos	ance: sitive gative)
Operations revenues: Charges for services	\$ 300	\$	334	\$	34
Miscellaneous Total operating revenues	 300		334		34
Operating expenses: Personal services					
Materials and supplies	84		-		- 84
Contract services	158		149		9
Capital outlay and equipment	-		-		-
Miscellaneous	 -		-		-
Total operating expense	 242		149		93
Operating income (loss)	58		185		127
Non-operating revenues (expenses):					
Principal retirement	-		-		-
Interest and fiscal charges	 -		-		-
Total nonoperating revenues (expense)	-		-		-
Net income (loss)	58		185		127
	50		100		121
Net assets at beginning of year	1,488		1,488		-
Prior year encumbrances appropriated	 7		7		-
Net assets at end of year	\$ 1,553	\$	1,680	\$	127

LUCAS COUNTY, OHIO INTERNAL SERVICE FUNDS December 31, 2004

Internal Service Funds-Internal Service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis. The following are the Internal Service funds which Lucas County operates:

Central Supplies- To account for supplies, mailing and copying services provided to various County departments and other governmental units. Users are billed for costs incurred.

Vehicle Maintenance- To account for vehicle maintenance services provided to various County departments and other governmental units. Users are billed for costs incurred.

County-City Telephone- To account for interdepartmental charges for the use of the telephone system. Users are billed for costs incurred.

Self-Funded Health Insurance - To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's family or marital status.

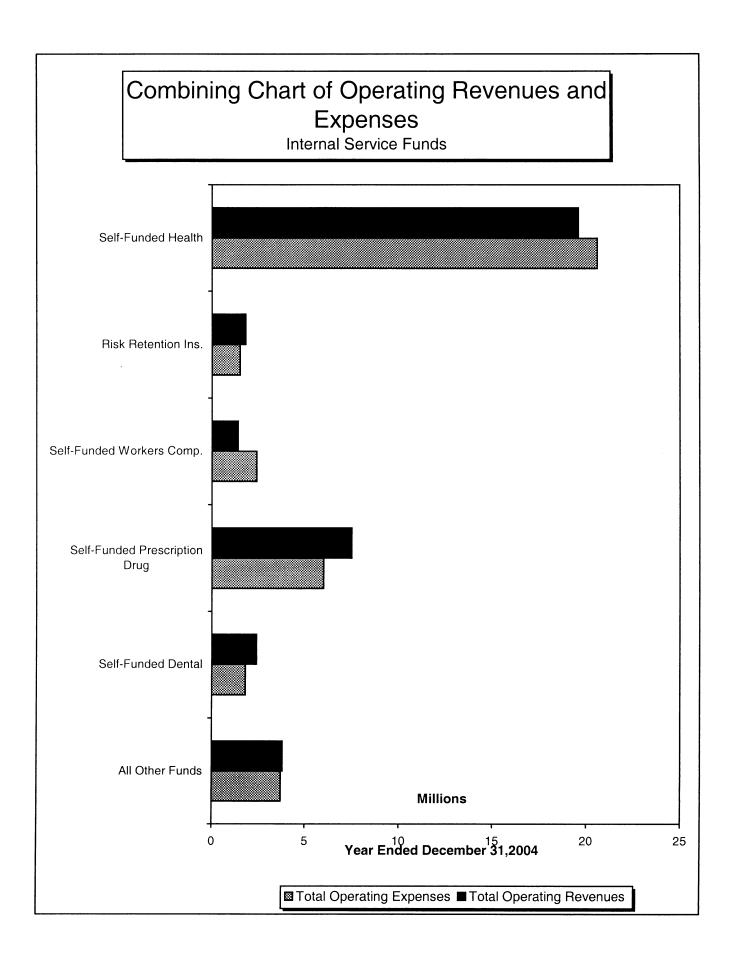
Centralized Drug Testing- To account for drug testing charges incurred by the jail and other criminal justice system departments.

Risk Retention Insurance- To account for claims and administration of liability insurance for county departments. The departments are billed based on the cost of insurance policies.

Self-Funded Workers' Compensation-To account for claims and administration of workers' compensation for county departments. The departments are billed based on their portion of total covered payroll and usage of the program.

Self-Funded Prescription Drug - To Account for claims and administration of the prescription drug program for covered County employees and eligible dependents. County departments are billed according to the employee's family or marital status.

Self-Funded Dental Insurance- To account for claims and administration of the dental insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's family or marital status.



LUCAS COUNTY, OHIO COMBINING STATEMENTS OF NET ASSETS INTERNAL SERVICE FUNDS DECEMBER 31, 2004 (Amounts in 000's)

A	Central Supplies		Vehicle Mainten- ance		(ounty- City ephone	Self- Funded Health Insurance		
Assets:									
Current assets: Pooled cash and cash equivalents Pooled investments Accounts receivable Due from other funds	\$	13 84 13	\$	16 109 2 37	\$	116 784 5 104	\$	1,256 8,470 39	
Inventory: materials and supplies		75		24					
Total current assets		185		188		1,009		9,765	
Noncurrent assets-capital assets Land				83					
Buildings, structures and improvements				30					
Furniture, fixtures and equipment		233		165		846		26	
Less: accumulated depreciation		(151)		(186)		(839)		(19)	
Total noncurent assets		82		92		7		7	
Total assets		267		280		1,016		9,772	
Liabilities: Current liabilities-									
Accounts Payable Accrued wages and benefits Due to other funds		2		27 37		297 3		197 16	
Claims payable-current								1.988	
Total current liabilities		2		64		300		2,201	
Noncurrent Liabilities: Claims payable-noncurrent Obligations under capital leases									
Total noncurrent liabilities				-				-	
Total liabilities		2		64_		300	-	2,201	
Net Assets:									
Invested in capital assets, net of related debt		82		91		7		7	
Unrestricted		183		125		709		7,564	
Total net assets	\$	265	\$	216	\$	716	\$	7,571	

	entralized Risk Drug Retention Festing Insurance		Self- Funded Workers' Comp.		F Pre	Self- unded scription Drug	F	Self- unded Dental surance		Total	
\$	22 146 17	\$	1,234 8,325	\$	1,670 11,266	\$	517 3,489 14	\$	205 1,386 4	\$	5,049 34,059 64 171 99
	185		9,559		12,936		4,020	-	1,595		39,442
											83
											30 1,270 (1,195)
-	185		9,559		12,936		4,020		1,595		188 39,630
	2 31		30		7 21		218		44		792 140
					2,117		548		152		0 4,805
	33_	-	30		2,145		766		196	***************************************	5,737
					3,968						3,968
	33		30		3,968 6,113		766		196		3,968 9,705
	152_		9,529		6,823		3,254		1,399		187 29,738
\$	152	\$	9,529	\$	6,823	_\$	3,254	\$	1,399	\$	29,925

LUCAS COUNTY, OHIO COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS INTERNAL SERVICE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

			Ma	Vehicle Mainten- ance		County- City Telephone		Self- unded lealth surance
Operating revenues:	_		_		_		_	
Charges for service	\$	932	\$	688	\$	1,739	\$	19,555
Miscellaneous		2						
Total operating revenues		934		688		1,739		19,555
Operating expenses:								
Personal services		73		300		67		182
Contract services		36		66		1,480		898
Materials and supplies		914		272				25
Depreciation		81		6				4
Miscellaneous				11		1		
Employee medical benefits								19,460
Total operating expenses		1,104		655		1,548		20,569
Operating income (loss)		(170)		33		191		(1,014)
Nonoperating revenues (expenses):								
Interest income								
Interest and fiscal charges								
Total nonoperating revenues								
and (expenses)						-		
Change in net assets		(170)		33		191		(1,014)
Operating transfers out								
Net assets at								
beginning of year	-	435		183		525		8,585
Net assets at								
end of year	\$	265	\$	216	_\$_	716	_\$_	7,571

Dr	Centralized Drug Testing		Risk Retention Insurance		Self- Funded Workers' Comp.		Self- unded scription Drug	Self- Funded Dental Insurance		_	Total
\$	445	\$	1,777	\$	1,394	\$	7,507 5	\$	2,358	_	\$ 36,395 7
	445		1,777		1,394	***********	7,512		2,358	-	36,402
	299 18 116		189 1,109 5		169 57 5		38		69		1,279 3,771 1,337 91
	3		16 197		2,165		5,986		1,811	_	31 29,619
	436		1,516		2,396		6,024		1,880	_	36,128
	9		261		(1,002)	*****	1,488		478	_	274
				*******					,	_	<u>-</u>
	-		-				<u>-</u>				-
	9		261		(1,002)		1,488		478		274
	·····				(121)			-		_	(121)
	143	***************************************	9,268	<u></u>	7,946		1,766		921	_	29,772
\$	152	\$	9,529	\$	6,823	\$	3,254	\$	1,399	=	\$ 29,925

LUCAS COUNTY, OHIO COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

		ntral	Ma	hicle inten- ince		ounty- City ephone	Ī	Self- unded Health surance
Cash flows from operating activities:	Φ.	004	Φ	CO 4	\$	1 6 4 1	\$	19,516
Cash received from customers	\$	934	\$	684	Ф	1,641	Ф	
Cash paid to suppliers		(753)		(339)		(1,293)		(19,587)
Cash paid to employees		(73)		(289)		(67)		(173)
Net cash provided by (used in)						004		(0.4.4)
operating activities		108		56		281		(244)
Cash flows from non capital								
financing activities:								
Operating transfers out								
Net cash provided by non-capital								
financing activities		-		-		-		-
Cash flows from capital and related								
financing activities:		(110)						
Purchase of capital assets		(5)						
Principal payments - capital leases		(3)						
Net cash used in capital and		(41E)						_
related financing activities		(115)		-		-		
Cash flows from investing activities:								
Proceeds from sale of investments		38						3,139
Payments for investments		(28)		(47)		(226)		(2.619)
Net cash provided by (used in) investing activities		10		(47)		(226)		520
Net increase (decrease) in cash								
and cash equivalents		3		9		55		276
Cash and cash equivalents, January 1		10		7		61		980
Cash and cash equivalents, December 31	\$	13	\$	16	\$	116	\$	1,256

tralized Drug esting	Risk Retention Insurance	Self- Funded Workers' Comp.	Self- Funded Prescription	Self- Funded Dental Insurance	Total
\$ 447 (138) (282)	\$ 1,777 (1,333) (187)	\$ 1,394 (2,333) (166)	\$ 7,502 (6,028)	\$ 2,353 (1,894)	\$ 36,248 (33,698) (1,237)
27	257	(1,105)	1,474	459	1,313
 	**************************************	(121)			(121)
-	-	(121)	-	-	(121)
 					(110) (5)
-	-	-	-	-	(115)
 18 (37) (19)	2,507 (2,444) 63	5,224 (3,720) 1,504	(1,206) (1,206)	<u>(365)</u> (365)	10,926 (10,692) 234
\$ 8 14 22	320 914 \$ 1,234	278 1,392 \$ 1,670	268 249 \$ 517	94 111 \$ 205	1,311 3,738 \$ 5,049

LUCAS COUNTY, OHIO COMBINING STATEMENT OF CASH FLOWS-(continued) INTERNAL SERVICE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities

		Central upplies	Mai	nicle nten- nce	(unty- City phone
Operating Income (loss)	\$	(170)	\$	33	\$	191
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation expense(Increase) decrease in operating assets:		81		6		
Accounts receivable		2		1		(2)
Due from other funds		(1)		(5)		(97)
Inventory		213		(4)		
Increase (decrease) in operating liabilities:				, ,		
Accounts payable		(16)		14		188
Due to other funds		`(1)				
Accrued wages and benefits		• •		11		1
Total adjustments		278		23		90
Net cash provided by (used in)						
operating activities	<u>\$</u>	108_	\$	56_	\$	281

Self- Funded Health Insurance	Dr	alized ug ting	Ret	Risk ention urance	Self- Funded Workers' Comp.	F Pres	Self- unded scription Drug	Fu De	Self- inded ental urance	т	otal
\$ (1,014)	\$	9	\$	261	\$ (1,002)	\$	1,488	\$	478	\$	274
4											91
(39)		2					(15) 5		(5)		(58) (96) 209
796		(1)		(6)	(106)		(4)		(14)		851
<u>9</u> 770		17 18		(4)	(103)		(14)		(19)		(1) 43 1039
\$ (244)	\$	27	\$	257	\$ (1,105)	\$	1,474	\$	459	\$	1,313

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) CENTRAL SUPPLIES-INTERNAL SERVICE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

Operations revenues: \$881 \$932 \$51 Miscellaneous - 2 2 Total operating revenues 881 934 53 Operating expenses: Personal services 78 73 5 Materials and supplies 783 783 - Contract services 80 59 21 Capital outlay and equipment 44 43 1 Miscellaneous - - - Claim payments - - - Employee medical benefits - - - Total operating expense 985 958 27 Operating income (loss) (104) (24) 80 Non-operating revenues: - - - - Interest income - - - - Change in net assets (104) (24) 80 Net assets at beginning of year 65 65 - - Prior year encumbra		Revised Budget			
Miscellaneous - 2 2 Total operating revenues 881 934 53 Operating expenses: Personal services 78 73 5 Materials and supplies 783 783 - Contract services 80 59 21 Capital outlay and equipment 44 43 1 Miscellaneous - - - Claim payments - - - Claim payments - - - Employee medical benefits - - - Total operating expense 985 958 27 Operating income (loss) (104) (24) 80 Non-operating revenues: - - - - Interest income - - - - Change in net assets (104) (24) 80 Non-operating revenues (expense) - - - Change in net assets (104) (24) 8	Operations revenues:				
Total operating revenues. 881 934 53 Operating expenses: 78 73 5 Personal services. 783 783 - Contract services. 80 59 21 Capital outlay and equipment. 44 43 1 Miscellaneous - - - Claim payments. - - - Employee medical benefits. - - - Total operating expense. 985 958 27 Operating income (loss). (104) (24) 80 Non-operating revenues: - - - - Interest income. - - - - Total nonoperating revenues (expense). - - - - Change in net assets (104) (24) 80 Net assets at beginning of year 65 65 - Prior year encumbrances appropriated 40 40 -		\$ 881	\$ 932	\$ 51	
Operating expenses: Personal services 78 73 5 Materials and supplies 783 783 - Contract services 80 59 21 Capital outlay and equipment 44 43 1 Miscellaneous - - - Claim payments - - - Employee medical benefits - - - Total operating expense 985 958 27 Operating income (loss) (104) (24) 80 Non-operating revenues: - - - - Interest income - - - - Change in net assets (104) (24) 80 Net assets at beginning of year 65 65 - Prior year encumbrances appropriated 40 40 -	Miscellaneous	-	2	2	
Personal services. 78 73 5 Materials and supplies. 783 783 - Contract services. 80 59 21 Capital outlay and equipment. 44 43 1 Miscellaneous - - - Claim payments - - - Employee medical benefits - - - Total operating expense 985 958 27 Operating income (loss) (104) (24) 80 Non-operating revenues: Interest income - - - Total nonoperating revenues (expense) - - - - Change in net assets (104) (24) 80 Net assets at beginning of year 65 65 - Prior year encumbrances appropriated 40 40 -	Total operating revenues	881	934	53	
Materials and supplies 783 783 - Contract services 80 59 21 Capital outlay and equipment 44 43 1 Miscellaneous - - - Claim payments - - - Employee medical benefits - - - Total operating expense 985 958 27 Operating income (loss) (104) (24) 80 Non-operating revenues: Interest income - - - Total nonoperating revenues (expense) - - - - Change in net assets (104) (24) 80 Net assets at beginning of year 65 65 - Prior year encumbrances appropriated 40 40 -	Operating expenses:				
Contract services 80 59 21 Capital outlay and equipment 44 43 1 Miscellaneous - - - Claim payments - - - Employee medical benefits - - - Total operating expense 985 958 27 Operating income (loss) (104) (24) 80 Non-operating revenues: - - - - Interest income - - - - - Change in net assets (104) (24) 80 Net assets at beginning of year 65 65 - Prior year encumbrances appropriated 40 40 -	Personal services	78	73	5	
Capital outlay and equipment	Materials and supplies	783	783	-	
Miscellaneous - <	Contract services	80	59	21	
Claim payments -	· · · · · · · · · · · · · · · · · · ·	44	43	1	
Employee medical benefits. - </td <td></td> <td>-</td> <td>-</td> <td>-</td>		-	-	-	
Total operating expense. 985 958 27 Operating income (loss). (104) (24) 80 Non-operating revenues: - - - - - Interest income. - - - - - - Total nonoperating revenues (expense). - - - - - Change in net assets (104) (24) 80 Net assets at beginning of year 65 65 - Prior year encumbrances appropriated 40 40 -		-	-	-	
Operating income (loss)	Employee medical benefits	-	-	-	
Non-operating revenues: Interest income	Total operating expense	985	958	27	
Interest income	Operating income (loss)	(104)	(24)	80	
Total nonoperating revenues (expense)	Non-operating revenues:				
Change in net assets	Interest income	-	-	-	
Net assets at beginning of year	Total nonoperating revenues (expense)		-	-	
Prior year encumbrances appropriated 40 40 -	Change in net assets	(104)	(24)	80	
Prior year encumbrances appropriated 40 40 -	Net assets at beginning of year	65	65	-	
		40	40	-	
Net assets at end of year \$ 1 \$ 81 \$ 80	Net assets at end of year	\$ 1	\$ 81	\$ 80	

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) VEHICLE MAINTENANCE-INTERNAL SERVICE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Operations revenues:			
Charges for services	\$ 648	\$ 683	\$ 35
Miscellaneous	2	1	(1)
Total operating revenues	650	684	34
Operating expenses:			
Personal services	294	292	2
Materials and supplies	194	193	1
Contract services	198	192	6
Capital outlay and equipment	15	14	1
Miscellaneous	-	•	-
Claim payments	-	-	-
Employee medical benefits		-	
Total operating expense	701	691	10
Operating income (loss)	(51)	(7)	44
Non-operating revenues:			
Interest income	-	-	-
Total nonoperating revenues			
Income (loss) before operating transfers	(51)	(7)	44
Operating transfer in			<u></u>
Change in net assets	(51)	(7)	44
Net assets at beginning of year	52	52	-
Prior year encumbrances appropriated	18	18	-
Net assets at end of year	\$ 19	\$ 63	\$ 44
•			

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) COUNTY-CITY TELEPHONE-INTERNAL SERVICE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Operations revenues:			
Charges for services	\$ 1,698 	\$ 1,641 	\$ (57) -
Total operating revenues	1,698	1,641	(57)
Operating expenses:			
Personal services	88	66	22
Materials and supplies	1	1	-
Contract services	1,664	1,454	210
Capital outlay and equipment	6	6	-
Miscellaneous	1	-	1
Claim payments	-	-	-
Employee medical benefits		_	-
Total operating expense	1,760	1,527	233
Operating income (loss)	(62)	114	176
Non-operating revenues:			
Interest income	-	-	-
Total nonoperating revenues		-	<u>-</u>
Change in net assets	(62)	114	176
Net assets at beginning of year	585	585	<u>-</u>
Prior year encumbrances appropriated	34	34	-
Net assets at end of year	\$ 557	\$ 733	\$ 176

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) SELF-FUNDED HEALTH INSURANCE-INTERNAL SERVICE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Operations revenues:			
Charges for services	\$ 20,339	\$ 19,515	\$ (824)
Miscellaneous	-		-
Total operating revenues	20,339	19,515	(824)
Operating expenses:			
Personal services	189	173	16
Materials and supplies	36	24	12
Contract services	1,396	1,315	81
Capital outlay and equipment	34	3	31
Miscellaneous	-	-	-
Claim payments	-	-	-
Employee medical benefit	24,683	22,689	1,994
Total operating expense	26,338	24,204	2,134
Operating income (loss)	(5,999)	(4,689)	1,310
Non-operating revenues:			
Interest income	-	-	
Total nonoperating revenues			
Income (loss) before operating transfers	(5,999)	(4,689)	1,310
Operating transfer in			-
Change in net assets	(5,999)	(4,689)	1,310
Net assets at beginning of year	5,909	5,909	-
Prior year encumbrances appropriated	4,061	4,061	-
Net assets at end of year	\$ 3,971	\$ 5,281	\$ 1,310

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) CENTRALIZED DRUG TESTING-INTERNAL SERVICE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Actual Budget Amounts			Pos	ance: sitive ative)
Operations revenues: Charges for services	\$ 437	\$	447 -	\$	10
Total operating revenues	 437		447		10
Operating expenses: Personal services	280 202 25 6 7		277 183 21 4 3		3 19 4 2 4 -
Total operating expense	 520		488		32
Operating income (loss)	(83)		(41)		42
Non-operating revenues: Interest income Total nonoperating revenues (expense)	 <u>-</u>		<u>-</u>		- -
Change in net assets	(83)		(41)		42
Net assets at beginning of year Prior year encumbrances appropriated Net assets at end of year	\$ 58 83 58	\$	58 83 100	\$	42

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) RISK RETENTION INSURANCE-INTERNAL SERVICE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Operations revenues:			
Charges for services	\$ 2,200	\$ 1,777	\$ (423)
Miscellaneous			
Total operating revenues	2,200	1,777	(423)
Operating expenses:			
Personal services	208	188	20
Materials and supplies	6	4	2
Contract services	1,370	1,111	259
Capital outlay and equipment	5	2	3
Miscellaneous	18	16	2
Claim payments		-	-
Employee medical benefit	1,090	261	829
Total operating expense	2,697	1,582	1,115
Operating income (loss)	(497)	195	692
Non-operating revenues:			
Interest income	-	-	-
Total nonoperating revenues (expense)	-	-	
Change in net assets	(497)	195	692
Net assets at beginning of year	9,203	9,203	-
Prior year encumbrances appropriated	99	99	-
Net assets at end of year	\$ 8,805	\$ 9,497	\$ 692

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) SELF FUNDED WORKERS COMP.-INTERNAL SERVICE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Variance: Positive (Negative)		
Operations revenues:				
Charges for services Miscellaneous	\$ 1,441 	\$ 1,394 	\$ (47	')
Total operating revenues	1,441	1,394	(47	7)
Operating expenses:				
Personal services	178	166	12	2
Materials and supplies	3	2	1	•
Contract services	124	61	63	
Capital outlay and equipment	5	3	2	2
Miscellaneous	-	-		-
Claim payment	-	-	407	-
Employee medical benefit	2,679	2,274	405	<u> </u>
Total operating expense	2,989	2,506	483	3_
Operating income (loss)	(1,548)	(1,112)	436	3
Non-operating revenues (expenses):				
Transfer Out	(121)	(121)		-
Net income (loss)	(121)	(121)	· · · · · · · · · · · · · · · · · · ·	_
Change in net assets	(1,669)	(1,233)	436	3
Net assets at beginning of year	14,158	14,158		-
Prior year encumbrances appropriated	3	3		-
Net assets at end of year	\$ 12,492	\$ 12,928	\$ 436	o
				=

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) SELF-FUNDED PRESCRIPTION DRUG-INTERNAL SERVICE FUNDS YEAR ENDED DECEMBER 31, 2004

(Amounts in 000's)

	Revised Budget	Actual Amounts	Po	riance: esitive gative)
Operations revenues:				
Charges for services	\$ 7,650	\$ 7,498	\$	(152)
Miscellaneous	75	5		(70)
Total operating revenues	7,725	7,503		(222)
Operating expenses:				
Personal services	•	-		-
Materials and supplies	-	-		-
Contract services	120	115		5
Capital outlay and equipment	-	-		-
Miscellaneous	-	-		-
Claim payment		-		-
Employee medical benefit	9,457	9,457		-
Total operating expense	9,577	9,572		5_
Operating income (loss)	(1,852)	(2,069)		(217)
Non-operating revenues:				
Interest income	<u> </u>	_		-
Total nonoperating revenues (expense)	<u> </u>			-
Change in net assets	(1,852)	(2,069)		(217)
Net assets at beginning of year	(520)	(520)		-
Prior year encumbrances appropriated	3,052	3,052		
Net assets at end of year	\$ 680	\$ 463	\$	(217)

LUCAS COUNTY, OHIO SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL(NON-GAAP BUDGETARY BASIS) SELF-FUNDED DENTAL INSURANCE-INTERNAL SERVICE FUNDS YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Revised Budget	Actual Amounts	Variance: Positive (Negative)
Operations revenues:			
Charges for services	\$ 2,400 	\$ 2,354 	\$ (46)
Total operating revenues	2,400	2,354	(46)
Operating expenses:			
Personal services	-	-	-
Materials and supplies	-	-	-
Contract services	96	80	16
Capital outlay and equipment	-	-	-
Miscellaneous	-	-	-
Claim payment	-	-	-
Employee medical benefit	2,758	2,758	
Total operating expense	2,854	2,838	16
Operating income (loss)	(454)	(484)	(30)
Non-operating revenues:			
Interest income	-		-
Total nonoperating revenues (expense)	<u> </u>		
Change in net assets	(454)	(484)	(30)
Net assets at beginning of year	366	366	-
Prior year encumbrances appropriated	766	766	-
Net assets at end of year	\$ 678	\$ 648	\$ (30)

LUCAS COUNTY, OHIO AGENCY FUNDS December 31, 2004

Agency Funds- Agency funds maintain assets held by Lucas County as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the Agency funds which Lucas County maintains:

Payroll Fund- To maintain and account for the accumulation of payroll withholdings until payment is remitted to third parties.

Real Estate Fund, General Personal Fund, Estate Tax Fund and Hotel Lodging Tax Fund- These various and separate funds maintain and account for the accumulation and disbursement of taxes for: real property, intangible property, estate tax and hotel lodging tax.

Local Government Fund- To maintain and account for the accumulation and disbursement of state revenue sharing monies.

Auto License Fund- To maintain and account for the accumulation and disbursement of automobile license and registration fee collections.

Gasoline Tax Fund- To maintain and account for the accumulation and disbursement of gasoline tax collections.

Traile: Tax Fund- To maintain and account for the accumulation and disbursement of mobile home tax collections.

Clerk of Courts, Common Pleas Court, Common Pleas Court-Probate, Child Support Enforcement Agency, Juvenile Court, Sheriff, Children Services, and Prosecutor: These various and separate funds maintain and account for: court fees, alimonies, child support, restitution, boarding home fees, donations, funds held in escrow and other similar resources and uses. These funds are held outside of the County treasury.

Subdivision Advance Fund- To maintain and account for tax advance distributions to subdivisions within Lucas County.

Undivided Interest Fund- To maintain and account for the accumulation and disbursement of the County investment earnings.

Tax Installment Payment Plan (T.I.P.P.) Fund- To account for real estate taxes paid on an installment basis until they can be applied to a current tax bill.

Family and Children Council - To process the accounting transactions as the administrative agent of the council.

Other Agency Funds- To maintain and account for resources and uses for: taxes, research, deposits, licenses and estate. Other Agency funds include:

- · Payment in Lieu of Taxes
- · Computer Legal Research
- Grain Tax
- Cigarette Licenses
- Escheated Estates
- · Law Library
- · Coroner Escrow
- Advance Fund

When compared to combined Agency funds, Other Agency funds comprise less than 10% in assets and liabilities.

LUCAS COUNTY, OHIO COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS YEAR ENDED DECEMBER 31, 2004

(Amounts in 000's)

	Beginning Balance January 1, 2004 Additions		Deductions	Ending Balance December 31, 2004	
Payroll Fund Assets:					
Pooled cash and cash equivalents	\$ 3,061	\$ 180,924	\$ 181,022	\$ 2,963	
Liabilities: Payroll withholdings	\$ 3,061	\$ 180,924	\$ 181,022	\$ 2,963	
Real Estate Fund					
Assets: Pooled cash and cash equivalents	\$ 13,773	\$ 439,567	\$ 438,635	\$ 14,705	
Liabilities: Unapportioned monies	\$ 13,773	\$ 439,567	\$ 438,635	\$ 14,705	
General Personal Fund					
Assets: Pooled cash and cash equivalents	\$ 3,010	\$ 78,638	\$ 80,193	\$ 1,455	
Liabilities: Unapportioned monies	\$ 3,010	\$ 78,638	\$ 80,193	\$ 1,455	
Prosecutor					
Assets: Segregated cash	\$ 187	\$ 760	\$ 726	\$ 221	
Liabilities: Deposits	\$ 187	\$ 760	\$ 726	\$ 221	
·	Ψ 107	<u>Ψ 700</u>	<u>Ψ 720</u>	Ψ ΖΖΙ	
Estate Tax Fund Assets:					
Pooled cash and cash equivalents	\$ 3,298	\$ 20,087	\$ 19,199	\$ 4,186	
Liabilities: Unapportioned monies	\$ 3,298	\$ 20,087	\$ 19,199	\$ 4,186	
Hotel Lodging Tax Fund					
Assets: Pooled cash and cash equivalents	\$ 285	\$ 3,602	\$ 3,616	\$ 271	
Liabilities: Unapportioned monies	\$ 285	\$ 3,602	\$ 3,616	\$ 271	
onapportioned monies	Ψ 203	Ψ 3,002	ψ 3,010	Ψ 2/1	

LUCAS COUNTY, OHIO COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS-(continued) YEAR ENDED DECEMBER 31, 2004

(Amounts in 000's)

	В	eginning salance nuary 1, 2004	Additions		<u>D</u>	Deductions		Ending alance ember 31, 2004
Local Government Fund Assets:								
Pooled cash and cash equivalents Due from other governments	\$	14,420	\$	38,780 15,334	\$	38,767 14,420	\$	13 15,334
Total assets	_\$	14,420		54,114		53,187		15,347
Liabilities: Due to other governments Unapportioned monies	\$	10,336 4,084	\$	11,216 42,898	\$	10,336 42,851	\$	11,216 4,131
Total Liabilities	\$	14,420	\$	54,114	\$_	53,187	_\$	15,347
Auto License Fund Assets: Pooled cash and cash equivalents	\$	(37)		3,542	\$	3,532	<u>\$</u>	(27)
Liabilities: Unapportioned monies	_\$_	(37)	\$	3,542	_\$_	3,532	_\$	(27)
Gasoline Tax Fund Assets: Pooled cash and cash equivalents	\$	44	\$	785	\$	793	\$	36
Liabilities: Unapportioned monies	\$	44	\$	785	\$	793	\$	36
Trailer Tax Fund Assets: Pooled cash and cash equivalents	\$	73	\$	1,216	\$	1,036	\$	253
Liabilities: Unapportioned monies	<u>\$</u>	73	<u>\$</u>	1,216	<u> </u>	1,036	\$	253
Subdivision Advance Fund Assets:			-				-	
Pooled cash and cash equivalents		(99)		408,027		407,927		1_
Liabilities: Unapportioned monies	\$	(99)		408,027		407,927	\$	1_

LUCAS COUNTY, OHIO COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS-(continued) YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	Beginning Balance January 1, 2004 Additions		Deductions		Ending Balance December 31, 2004			
Undivided Interest Fund Assets:								
Pooled cash and cash equivalents		(4)	\$	5,144		5,095	\$	45
Liabilities: Unapportioned monies	\$	(4)	\$	5,144		5,095	\$	45
Clerk of Courts Assets:								
Pooled cash and cash equivalents Segregated cash	\$	1,750 3,000		55,091	\$	400 54,451	\$	1,350 3,640
Total Assets	\$	4,750	\$	55,091		54,851		4,990
Liabilities: Deposits	\$	4,750		55,091	\$	54,851	\$	4,990
Common Pleas Court Assets:								
Segregated cash	\$	49	\$	819	\$	832	\$	36
Liabilities: Deposits		49		819	\$	832	\$	36
Common Pleas Court-Probate Court Assets:								
Segregated cash	\$	280	\$	1,816		1,912	\$	184
Liabilities: Deposits	\$	280		1,816		1,912	\$	184
Child Support Enforcement Agency								
Assets: Segregated cash	\$	36	\$	3,057	\$	3,071	\$	22
Liabilities: Deposits	\$	36	_\$	3,057	_\$_	3,071	_\$	22
Juvenile Court Assets:								
Segregated cash	\$	209	\$	546	\$	560		195
Liabilities: Deposits	\$	209	\$	546	\$	560	_\$	195

LUCAS COUNTY, OHIO COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS-(continued) YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

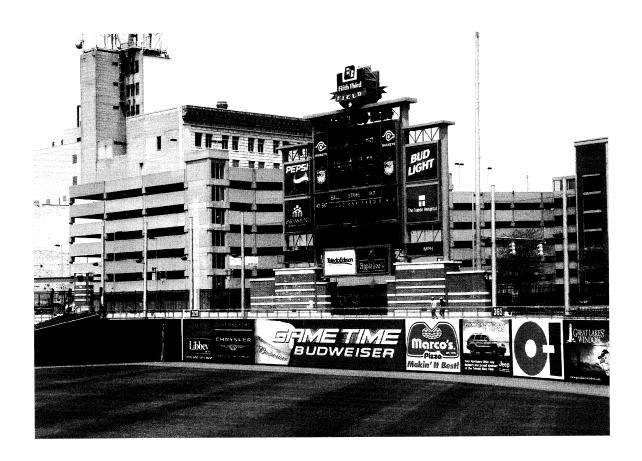
	Beginni Balanc January 2004	e 1,	Additions	De	ductions	E	Ending Balance ember 31, 2004
Sheriff							
Assets: Segregated cash	\$ 8	14\$	18,727	_\$_	18,753	\$	788
Liabilities:							
Deposits	\$ 8	14 \$	18,727	_\$_	18,753	_\$	788
Children Services							
Assets:							
Segregated cash	\$ 1,0	21 _\$	362		433		950
Liabilities:							
Deposits	\$ 1,0	21 _\$	362	\$	433	\$	950
T.I.P.P. Program							
Assets:							
Segregated cash	\$ 3,2	20 _\$	11,869		11,772		3,317
Liabilities:							
Deposits	\$ 3,2	20 \$	11,869		11,772		3,317
Family & Children Council Assels:							
Pooled cash and cash equivalents	\$ 1,1		3,810	\$	4,385	\$	540
Due from other governments	3	<u> 14</u>	345	-	314		345
Total Assets	\$ 1,4	29 \$	4,155	\$	4,699	\$	885
Liabilities:							
Accounts payable	\$ 4	36 \$	627	\$	436		627
Accured wages & benefits		7	11		7		11
Deposits	9	<u> </u>	3,517		4,256	-	247
Total Liabilities	\$ 1,4	<u> \$</u>	4,155	\$	4,699	\$	885
Other Agency Funds							
Assets:	•			_			
Pooled cash and cash equivalents	\$ 10	03 \$	1,065		1,075		93
Liabilities:							
Deposits held due to others		13				\$	13
Unapportioned monies	\$ 9	90 \$	1,065		1,075		80
Total Liabilities	\$ 10	3 \$	1,065		1,075		93

LUCAS COUNTY, OHIO COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS-(continued) YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

		eginning salance nuary 1, 2004	Additions	Deductions	В	Ending Salance ember 31, 2004
Total						
Assets: Pooled cash and cash equivalents Segregated cash Due from other governments	\$	26,372 8,816 14,734	\$ 1,185,187 93,047 15,679	\$ 1,185,675 92,510 14,734	\$	25,884 9,353 15,679
Total Assets	\$	49,922	\$ 1,293,913	\$ 1,292,919		50,916
Liabilities: Unapportioned monies Deposits Payroll withholding Accounts payable Accured wages & benefits Due to other governments	\$	24,517 11,565 3,061 436 7 10,336	\$ 1,004,571 96,564 180,924 627 11 	\$ 1,003,952 97,166 181,022 436 7 10,336	\$	25,136 10,963 2,963 627 11 11,216
Total Liabilities	\$	49,922	\$ 1,293,913	\$ 1,292,919_	\$	50,916

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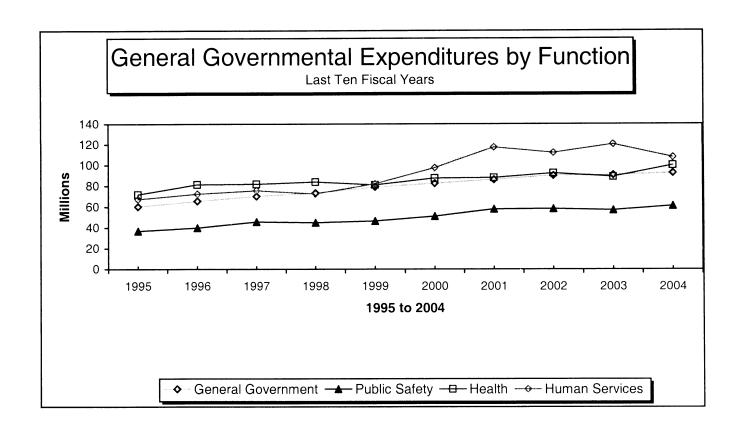
Statistical Section





Pictured above is Fifth Third Field, which the County owns and leases to the Toledo Mud Hens, a AAA franchise in the International League. Fifth Third Field was completed in 2002 and was constructed using proceeds of \$20 million

in bonds and \$6 million in notes that are being retired using the rent from the stadium. A second larger score screen is being added to the stadium, which should be completed by July, 2005.



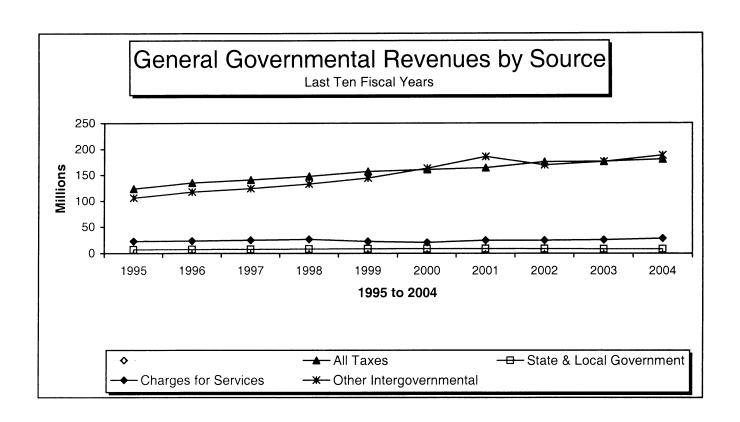


TABLE 1 LUCAS COUNTY, OHIO GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION¹ LAST TEN FISCAL YEARS (Amounts in 000's)

Fiscal Year	General Government	Public Safety	Public Works	Health	Human Services
1995	60,219	36,927	11,803	72,089	67,414
1996	65,572	39,990	13,233	81,577	72,418
1997	70,359	45,701	14,898	82,081	75,706
1998	73,476	44,937	15,151	84,043	72,653
1999	79,293	46,504	17,153	81,167	82,275
2000	82,611	51,138	15,772	87,651	97,555
2001	86,109	57,947	14,679	88.096	117.364
2002	90,190	58,201	13,337	92,448	112.106
2003	90,700	57,037	16,828	88.949	120,302
2004	92,597	60,969	16,638	100,119	107,677

¹ Includes General, Special Revenue, Debt Service, and Capital Projects Funds. Refer to: "Combined Statement of Revenues, Expenditures and Changes in Fund Balances-All Governmental Fund Types and Expendable Trust Funds" in the Financial Section.

Source: Lucas County Auditor

GOVERNMENT - WIDE EXPENSES BY FUNCTION GOVERNMENTAL ACTIVITIES (Amounts in 000's)

Fiscal Year	General overnment	Public Safety	Public Works	 Health	Human Services
2001	\$ 102,167	\$ 61,840	\$ 29,134	\$ 91,586	\$ 123,391
2002	94,491	57,112	27,746	92,265	111,321
2003	96,785	59,439	35,167	89,542	119,365
2004	99,592	64,095	36,273	100,803	108,666

and		Capital	Debt		Fiscal
Recreation	Miscellaneous	Outlay	Service	Total	Year
4,856	3,024	9,530	10,705	276,567	1995
4,828	3,573	13,634	23,115	317,940	1996
4,950	3,694	29,351	14,674	341,414	1997
5,730	4,275	11,050	16,309	327,624	1998
6,131	4,462	12,562	16,090	345,637	1999
6,276	4,599	41,516	15,593	402,711	2000
7,631	13,833	48,311	17,821	451,791	2001
6,002	15,947	32,022	18,789	439,042	2002
8,876	18,804	24,778	18,158	444,432	2003
6,761	13,224	17,752	17,445	433,182	2004

servation and creation	Misc	ellaneous	an	iterest d Fiscal harges	 Total	Fiscal Year
\$ 7,794	\$	13,858	\$	6,975	\$ 436,745	2001
6,052		15,831		6,810	411,628	2002
8,950		18,732		5,840	433,820	2003
6,766		13,215		5,269	434,679	2004

TABLE 2 LUCAS COUNTY, OHIO GENERAL GOVERNMENTAL REVENUES BY SOURCE¹ LAST TEN FISCAL YEARS (Amounts in 000's)

Fiscal Year	All Taxes	Charges for Services	Licenses and Permits	Fines and Forfeits	State and Local Government Receipts
1995	123,809	23,068	50	583	7,258
1996	135,206	23,580	51	619	7,487
1997	141.051	25,182	53	693	7,852
1998	147,989	26,750	47	712	8,328
1999	157.224	22,641	44	808	8,815
2000	160.829	20,673	44	687	9,071
2001	164,396	24,608	34	666	9,064
2002	175,855	24,727	37	601	8,613
2003	176,430	25,809	54	677	8,525
2004	180,615	28,383	72	648	8,503

¹ Includes General, Special Revenue, Debt Service, and Capital Projects Funds. Refer to: "Combined Statement of Revenues, Expenditures and Changes in Fund Balances-All Governmental Fund Types and Expendable Trust Funds" in the Financial Section.

GOVERNMENT - WIDE REVENUES GOVERNMENTAL ACTIVITIES (Amounts in 000's)

Charges for Services not Restricted to Capital Operating Charges Specific Grants and Grants and Fiscal for Programs Taxes Contributions Contributions Services Year \$286 \$283,308 \$5,467 \$25,022 \$187,560 2001 199,688 228 734 176,357 2002 25,137

1,839

2,549

180,161

184,632

33

78

Source: Lucas County Auditor

2003

2004

26,507

28,305

Program Revenues

175,913

183,172

Other Inter- Governmental	Depository and Investment	Special			
Receipts	Earnings	Assessments	Miscellaneous	Total	Fiscal
					Year
106,201	8,196	1,356	15,749	286,270	1995
117,796	8,320	2,216	17,470	312,745	1996
124,563	9,871	1,801	23,741	334,807	1997
133,125	11,651	2,313	16,482	347,397	1998
144,563	7,527	2,122	18,912	362,656	1999
163,594	17,928	2,344	20,273	395,443	2000
185,689	13,525	2,581	43,382	443,945	2001
169,732	8,321	2,303	38,431	428,620	2002
176,076	4,016	1,763	47,504	440,854	2003
188,015	3,171	2,035	22,456	433,898	2004

General Revenue				
Intergovernmental				
Revenue not				
Restricted to				
Specific	Investment			Fiscal
Programs	Earnings	Miscellaneous	Total	Year
\$1,726	\$13,814	\$43,382	\$560,565	2001
1,254	8,468	38,586	450,452	2002
7,508	5,906	47,504	445,371	2003
10,872	3,171	26,419	439,198	2004

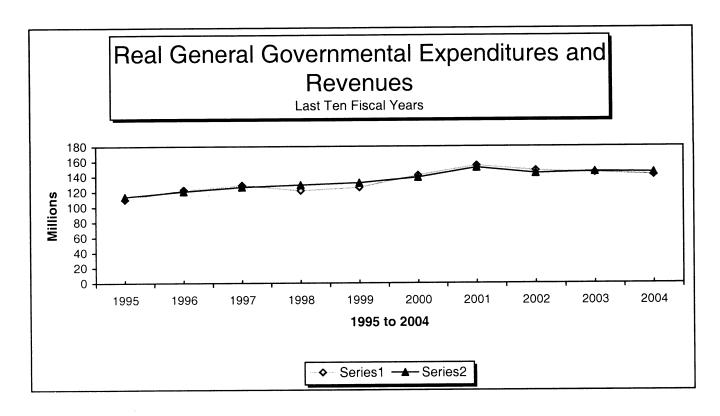


TABLE 3
LUCAS COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES AND REVENUES
ADJUSTED FOR INFLATION¹
LAST TEN FISCAL YEARS
(Amounts in 000's)

Fiscal	Total Nominal	Total Nominal Revenues	Average² CPI-U	Total Real Expenditures	Total Real Revenues	Fiscal Year
Year	Expenditures	Revenues		Expenditures	11010111100	
1995	\$276,567	\$286,270	456.5	\$109,960	\$113,818	1995
1996	317.940	312,745	469.9	122,805	120,799	1996
1997	341.414	334,807	480.8	128,882	126,388	1997
1998	327,624	347,397	488.3	121,777	129,127	1998
1999	345.637	362,656	499.0	125,718	131,908	1999
2000	402.711	395,443	515.8	141,706	139,148	2000
2001	451,791	443,945	530.4	154,600	151,916	2001
2002	439.042	428.620	538.4	148,005	144,492	2002
2002	444,432	442.636	550.5	146,529	145,937	2003
2003	433,182	443,898	552.9	142,200	145,717	2004

¹ Between 1995 and 2004 real expenditures increased by 29.3% or \$32 million, while real revenues increased by 28.0% or \$31.9 million over the same period.

² Average Consumer Price Index for all Urban Consumers. 1977 is the base year when the Average CPI-U was 181.5.

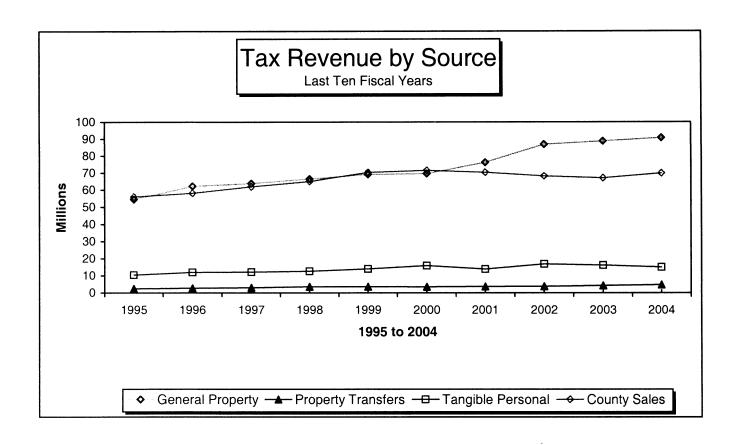


TABLE 4
LUCAS COUNTY, OHIO
TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(Amounts in 000's)

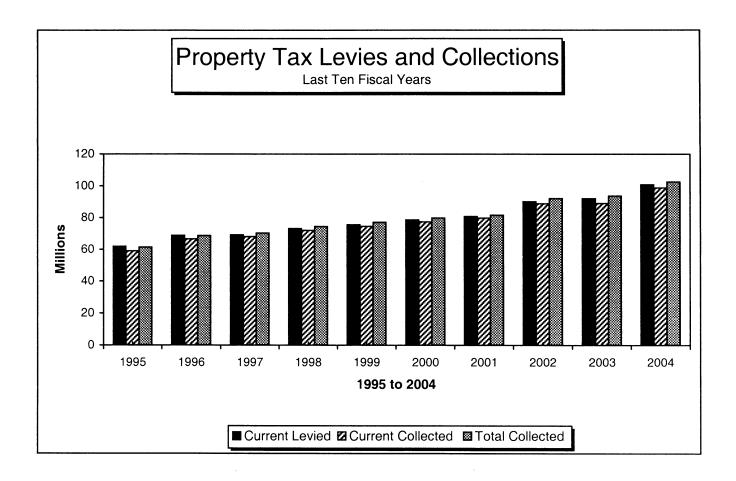
Fiscal Year	General Property Tax	Tangible¹ Personal Tax	Property Transfer Tax	County Sales Tax	Total	Fiscal Year
1995	\$54,563	\$10,523	\$2,562	\$56,161	\$123,809	1995
1996	62,206	12,034	2,785	58,181	135,206	1996
1997	63,821	12,289	3,006	61,935	141,051	1997
1998	66,516	12,799	3,629	65,045	147,989	1998
1999	69,124	14,021	3,638	70,441	157,224	1999
2000	69,697	15,960	3,598	71,574	160,829	2000
2001	76,203	13,953	3,760	70,480	164,396	2001
2002	86,817	16,948	3,879	68,211	175,855	2002
2003	88,799	16,226	4,398	67,007	176,430	2003
2004	90,769	15,170	4,718	69,958	180,615	2004

¹ Tangible Personal Tax includes: personal property tax, mobile home tax and grain tax.

TABLE 5 LUCAS COUNTY, OHIO PROPERTY TAX LEVIES AND COLLECTIONS-REAL AND PUBLIC UTILITY¹ LAST TEN FISCAL YEARS (Amounts in 000's)

			Current Taxes	
Tax/Levy	Current	Current	Collected as a	Delinquent
Collection	Taxes	Taxes	Percent of Taxes	Taxes
Year	Levied	Collected	Levied-Current	Collected
1994/1995	\$61,930	\$59,020	95.30%	\$2,422
1995/1996	68,897	66,619	96.69%	2,107
1996/1997	69,220	68,126	98.42%	2,268
1997/1998	73,217	72,021	98.37%	2,551
1998/1999	75.699	74,647	98.61%	2,467
1999/2000	78,647	77,499	98.54%	2,436
2000/2001	80.974	79,938	98.72%	1,846
2001/2002	90,273	88,991	98.58%	3,223
2002/2003	92,225	89,118	96.63%	4,749
2003/2004	100,917	98,993	98.10%	3,660

¹ Includes all tax rates levied county-wide for: General Fund, Senior Services, Community Mental Health, Board of Mental Retardation, Children Services, Toledo-Lucas County Port Authority, Toledo Zoo, Toledo Lucas County Library and 9-1-1 Emergency Telephone System. Refer to: "Table 8 - Property Tax Rates of All Overlapping Governments" in this section.



Delinquent Taxes Collected as a Percent of Total Taxes Collected	Total Taxes Collected	Total Collections as a Percent of Taxes Levied- Current	Accumulated Delinquencies	Tax/Levy Collection Year
3.94%	\$61,442	99.21%	\$6,227	1994/1995
3.07%	68,726	99.75%	5,972	1995/1996
3.22%	70,394	101.70%	5,977	1996/1997
3.42%	74,572	101.85%	5,796	1997/1998
3.20%	77,114	101.87%	5,760	1998/1999
3.05%	79,935	101.64%	5,012	1999/2000
2.28%	81,784	101.00%	5,872	2000/2001
3.57%	92,214	102.20%	6,321	2001/2002
5.15%	93,867	101.78%	5,893	2002/2003
3.56%	102,653	101.72%	9,394	2003/2004

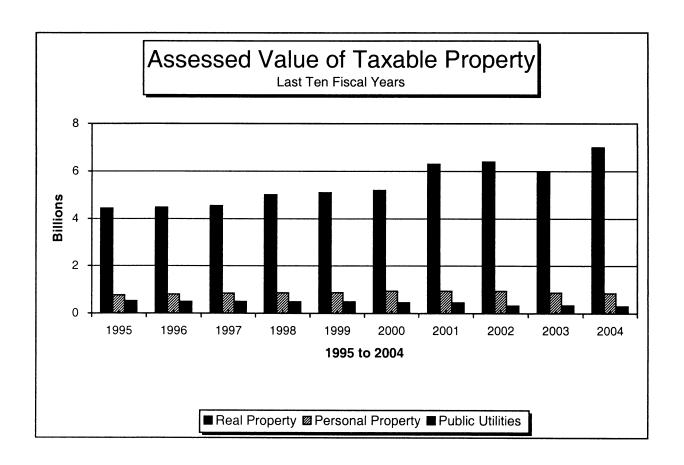
TABLE 6 LUCAS COUNTY, OHIO ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY¹ LAST TEN FISCAL YEARS (Amounts in 000's)

Tax/Levy	Real Pro	perty ²	Personal P	roperty ³
Collection		Estimated		Estimated
Year	Assessed	Actual	Assessed	Actual
1994/1995	\$4,441,482	\$12,689,949	\$764,626	\$3,058,504
1995/1996	4,481,813	12,805,180	801,851	3,207,404
1996/1997	4,550,925	13,002,643	841,559	3,366,236
1997/1998	5,014,699	14,327,711	862,362	3,449,448
1998/1999	5,100,496	14,572,846	869,274	3,477,096
1999/2000	5,198,999	14,854,283	934,788	3,739,152
2000/2001	6,388,628	18,253,223	935,000	3,740,000
2001/2002	6,466,039	18,474,397	931,139	3,879,746
2002/2003	6,574,039	18,782,969	868,142	3,472,568
2003/2004	7,430,645	21,230,414	846,481	3,680,352

¹ Exempt properties are not included in the estimated actual values or in assessed valuations.

² The estimated actual values for real estate property were derived by 35% of the assessed values of real estate property. Refer to "Note J-Property Tax Revenues" in the Notes to the Financial Statements.

³ The estimated actual values for personal property and public utility were derived from an average rate of the assessed values (the average rate consists of varying rates for manufacturing equipment, inventory and other equipment) for the ten fiscal years presented.

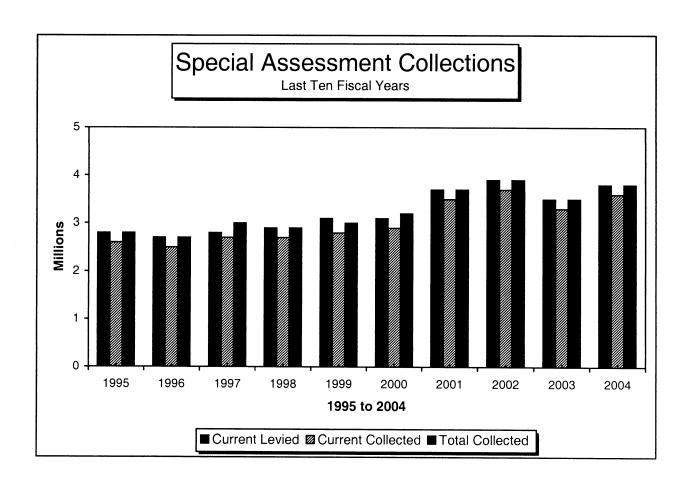


Publi	c Utility³			Assessed Value as a Percent	Tax/Levy
Assessed	Estimated Actual	Assessed	Estimated Actual	of Estimated Actual Value	Collection Year
\$518,515	\$1,831,238	\$5,724,623	\$17,579,691	32.56%	1994/1995
494,129	1,764,746	5,777,793	17,777,330	32.50%	1995/1996
490,200	1,750,714	5,882,684	18,119,593	32.47%	1996/1997
483,823	1,727,940	6,364,073	19,516,528	32.61%	1997/1998
487,012	1,739,329	6,453,593	19,777,882	32.63%	1998/1999
453,059	1,812,236	6,586,846	20,405,671	32.28%	1999/2000
453,115	1,812,460	7,776,743	23,805,683	32.67%	2000/2001
320,729	1,282,916	7,717,907	23,637,059	32.65%	2001/2002
336,019	1,400,079	7,778,200	23,655,616	32.88%	2002/2003
302,575	1,210,300	8,579,701	26,121,066	32.85%	2003/2004

TABLE 7 LUCAS COUNTY, OHIO SPECIAL ASSESSMENT LEVIES AND COLLECTIONS¹ LAST TEN FISCAL YEARS (Amounts in 000's)

			Current Assessments Collected as	
Tax/Levy Collection Year	Current Assessment Levies	Current Assessments Collected	a Percent of Assessment Levies	Delinquent Assessments Collected
1994/1995	\$2,810	\$2,630	93.59%	\$259
1995/1996	2,755	2,528	91.76%	172
1996/1997	2,864	2,729	95.29%	282
1997/1998	2,914	2,785	95.57%	172
1998/1999	3,125	2,891	92.51%	153
1999/2000	3,168	2,974	93.88%	232
2000/2001	3,762	3,550	94.36%	182
2001/2002	3,944	3,711	94.09%	249
2002/2003	3,546	3,320	93.63%	253
2003/2004	3,864	3,624	93.79%	251

¹ Assessment levies and collections include assessment districts outside the County entity.



Delinquent Assessments Collected as a Percent of Assessment Levies	Total Assessments Collected	Total Collections as a Percent of Current Assessment Levies	Accumulated Delinquencies	Tax/Levy Collection Year
9.22%	\$2,889	102.81%	\$362	1994/1995
6.24%	2,700	98.00%	362	1995/1996
9.85%	3,011	105.13%	246	1996/1997
5.90%	2,957	101.48%	209	1997/1998
4.90%	3,045	97.44%	291	1998/1999
7.32%	3,206	101.20%	268	1999/2000
4.84%	3,732	99.20%	316	2000/2001
6.31%	3,960	100.41%	327	2001/2002
7.13%	3,573	100.76%	332	2002/2003
6.50%	3,876	100.31%	352	2003/2004

TABLE 8 LUCAS COUNTY, OHIO PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS¹ LAST TEN FISCAL YEARS

(Per \$1,000 of Assessed Valuation)

Taxable Year: Collection Year:	1994 1995	1995 1996	1996 1997	1997 1998
Lucas County Entities:				40.00
General Fund	\$2.00	\$2.00	\$2.00	\$2.00
Board of Mental Retardation	4.50	4.50	4.50	4.50
Children Services Board	3.50	3.50	3.50	3.50
Community Mental Health	1.50	1.50	1.50	1.50
Emergency Medical Service	-	-	, -	-
Senior Services	0.25	0.25	0.25	0.25
9-1-1 Emergency Telephone System	0.50	0.50	0.70	0.70
Zoo (improvements)	0.50	1.00	0.95	0.95
Zoo (operating)	0.70	0.70	0.70	0.70
Total Lucas County Entities	13.45	13.95	14.10	14.10
Other Entities:				
Metroparks Toledo-Lucas County Port	1.00	1.00	1.00	1.00
Authority	0.40	0.40	0.40	0.40
Toledo-Lucas County Library	1.00	1.85	1.85	1.85
Toledo Area Regional				
Transportation Authority ²	2.50	2.50	2.50	2.50
Transportation / tationty				
Total Rates	<u>\$18.35</u>	\$19.70	<u>\$19.85</u>	<u>\$19.85</u>

¹ Property tax rates are determined by a combination of the county-wide tax rates and the applicable tax rates for the school district, township and municipality in which the property is located.

² Tarta is not levied in every county taxing district.

1998 1999	1999 2000	2000 2001	2001 2002	2002 2003	2003 2004
\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
4.50	4.50	4.50	5.00	5.00	5.00
3.50	3.50	3.50	2.65	2.65	2.40
1.50	1.50	1.50	1.50	1.50	1.50
-	-	-	-	-	-
0.25	0.45	0.45	0.45	0.45	0.45
0.70	0.70	0.70	0.70	0.70	0.70
0.95	0.95	0.95	0.95	0.95	0.95
0.70	0.70	0.70	0.70	0.70	0.70
14.10	14.30	14.30	13.95	13.95	13.70
1.40	1.40	1.40	1.40	1.70	1.70
			.,,,		5
0.40	0.40	0.40	0.40	0.40	0.40
1.85	1.85	1.70	1.70	1.70	2.50
2.50	2.50	2.50	2.50	2.50	2.50
					
\$20.25	\$20.45	\$20.30	<u>\$19.95</u>	<u>\$20.25</u>	\$20.80

TABLE 8 LUCAS COUNTY, OHIO PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS¹-(continued) LAST TEN FISCAL YEARS

(Per \$1,000 of Assessed Valuation)

Taxable Year: Collection Year:	1994 1995	1995 1996	1996 1997	1997 1998
School Districts:				
Anthony Wayne	\$62.90	\$66.80	\$66.80	\$64.50
Evergreen	39.70	42.90	42.90	39.70
Maumee	57.40	59.60	64.50	62.30
Oregon	45.80	45.80	49.20	49.20
Otsego	51.80	52.60	51.80	57.20
Ottawa Hills	97.90	104.30	104.30	107.05
Springfield	65.20	67.40	67.40	64.20
Swanton	56.00	65.16	64.60	62.10
Sylvania	62.30	63.90	68.20	66.30
Toledo	57.70	57.80	57.80	57.80
Washington	56.80	56.80	61.70	61.70
Joint Vocational School Districts:				
Four County	3.20	3.20	3.20	3.20
Penta County	2.20	2.20	2.20	2.20
Townships:				0.00
Harding	3.30	3.30	3.30	3.30
Jerusalem	9.75	9.75	9.75	9.75
Monclova	5.20	5.20	5.20	5.20
Providence	6.45	6.45	6.45	4.45
Richfield	5.30	5.30	7.20	7.20
Spencer	6.00	6.00	6.00	6.00
Springfield	6.30	6.30	8.10	8.10
Swanton	4.90	5.20	5.20	5.20
Sylvania	16.40	16.40	16.40	16.40
Washington	19.20	19.20	19.50	19.50
Waterville	9.30	9.30	9.30	9.30
Municipalities:			0.00	0.00
Village of Berkey	3.00	3.00	3.00	3.00
Village of Harbor View	7.00	7.00	7.00	7.00
Village of Holland	2.00	0.80	0.80	0.80
City of Maumee	4.10	4.00	4.00	4.00
City of Oregon	3.50	3.50	3.50	3.50
Village of Ottawa Hills	4.10	4.10	4.10	4.10
Village of Swanton	3.00	3.00	3.00	3.00
City of Sylvania	6.25	6.25	6.25	6.25
City of Toledo	4.40	4.40	4.40	4.40
Village of Waterville	3.50	3.50	3.50	3.50
Village of Whitehouse	3.50	3.50	3.50	3.50

Source: Lucas County Auditor

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¹ Property tax rates are determined by a combination of the county-wide tax rates and the applicable tax rates for the school district, township or municipality in which the property is located.

1998 1999	1999 2000	2000 2001	2001 2002	2002 2003	2003 2004
\$64.50	\$64.50	\$63.70	\$63.70	\$63.70	\$68.20
39.70	47.23	47.23	47.23	47.88	47.88
62.30	62.30	62.30	62.30	62.30	71.74
49.20	49.20	49.20	49.20	49.20	55.10
49.11	57.70	56.90	56.90	47.40	43.50
107.05	113.20	113.10	113.10	114.35	114.65
64.20	65.10	64.10	64.10	68.10	67.90
62.05	62.05	68.74	68.74	68.11	68.11
66.30	65.70	65.20	65.20	70.10	70.00
57.80	57.50	63.00	63.00	67.99	67.60
61.70	60.70	65.90	65.90	65.90	65.90
3.20	3.20	3.20	3.20	3.20	3.20
2.20	2.20	2.20	2.20	2.20	3.20
3.30	3.30	4.30	4.30	4.30	4.30
9.75	9.75	9.75	9.75	9.75	9.75
5.20	5.20	5.20	5.20	5.20	5.20
6.95	6.95	6.95	6.95	6.95	6.95
7.20	7.20	7.20	7.20	5.80	8.64
6.00	6.00	6.00	6.00	6.00	6.00
8.10	8.10	8.10	8.10	8.10	8.10
6.10	6.10	6.10	6.10	6.10	6.10
16.40	16.40	16.72	16.72	18.42	18.42
19.50	19.50	19.50	19.50	19.50	24.25
9.30	9.30	10.80	10.80	9.60	9.60
2.00	2.00	2.00	2.00	3.00	3.00
3.00 7.00	3.00 7.00	3.00 7.00	3.00 7.00	7.00	7.00
0.80	7.00 0.80	0.80	0.80	0.80	0.80
3.85	3.70	3.70	3.70	3.70	3.70
3.50	3.70 3.50	3.50	3.50	3.50	3.70
3.50 4.10	4.10	3.50 4.10	4.10	4.10	4.10
3.00	4.10 4.50	4.10	4.10	4.10	4.10
6.40	6.40	6.40	6.40	6.30	6.25
4.40	4.40	4.40	4.40	4.40	4.40
3.50	3.50	3.50	3.50	3.50	3.50
3.50	3.50	3.50	3.50	3.50	3.50
3.30	5.50	3.50	3.50	3.30	3.50

TABLE 9 LUCAS COUNTY, OHIO RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA LAST TEN FISCAL YEARS

(Dollar Amounts in 000's)

Fiscal Year	Total(ii)(iii) Population	Assessed¹ Values	Gross General(i) Bonded Debt	Less Debt (i) Service Fund Balance
1995	457,100	\$5,724,623	\$49,250	\$810
1996	452,691	5,777,793	68,325	1,029
1997	452,400	5,882,684	75,500	7,372
1998	448,300	6,364,073	67,900	6,652
1999	447,300	6,453,593	60,060	5,986
2000	455,054	6,586,846	52,590	6,139
2001	454,500	7,776,743	61,770	10,542
2002	453,506	7,717,907	53,200	12,907
2003	452,600	7,778,200	50,500	16,542
2004	451,700	8,579,701	42,060	9,689

¹ Refer to: "Table 6 - Assessed and Estimated Actual Value of Taxable Property" in this section.

Source (i): Lucas County Auditor

Source (ii): Toledo Regional Growth Partnership Source (iii): Sales Marketing Management 2001

TABLE 10 LUCAS COUNTY, OHIO RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES LAST TEN FISCAL YEARS

(Amounts in 000's)

Fiscal¹ Year	General Obligation Principal	General Obligation Interest	Total ² General Obligation Debt Service	Total¹ General Governmental Expenditures
1995	\$2,942	\$3,288	\$6,230	\$276,567
1996	14,845	3,588	18,433	317,940
1997	6,425	3,971	10,396	341,414
1998	7,600	4,203	11,803	327,624
1999	7,840	3,815	11,655	345,637
2000	7,470	3,436	10,906	402,711
2001	7,820	3,538	11,358	451,791
2002	8,345	4,907	13,252	439,042
2003	8,960	4,384	13,344	440,854
2004	8,990	3,932	12,922	433,182

¹ Refer to: "Table 1 - General Governmental Expenditures by Function" in this section.

Source: Lucas County Auditor _ 196 _

² General obligation bonds reported in the Enterprise funds and special assessment debt with governmental commitment have been excluded.

Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Per Capita Net General Bonded Debt	Fiscal Year
\$48,440	0.846%	105.97	1995
67,296	1.165%	148.66	1996
68,128	1.158%	150.59	1997
61,248	0.962%	136.62	1998
54,070	0.838%	120.88	1999
46,451	0.705%	102.08	2000
51,228	0.659%	112.71	2001
40,293	0.522%	88.85	2002
33,958	0.437%	75.03	2003
32,371	0.377%	71.67	2004

Ratio of **Total Debt Service** to General Governmental **Fiscal** Expenditures Year 2.25% 1995 5.80% 1996 3.04% 1997 3.60% 1998 3.37% 1999 2.71% 2000 2.51% 2001 3.02% 2002 3.03% 2003 2.98% 2004

TABLE 11 LUCAS COUNTY, OHIO COMPUTATION OF LEGAL DEBT MARGIN FOR FISCAL YEAR ENDED December 31, 2004 (Amounts in 000's)

Direct legal debt limitation¹: 3.0% of the first \$100,000 assessed valuation			\$3,000
1.5% on excess of \$100,000-not in excess of \$300,000			3,000 210,798
2.5% on the amount in excess of \$300,000²			210,796
Total direct legal debt limitation Total of all county debt outstanding ³		\$64,706	216,798
Less:			
Special assessment bonds and notes (self-supporting) ³	17,570 13,757		
Correctional facilities bonds (4) Total exempt debt	10,737	(31,327)	
Total net indebtedness (voted and unvoted) subject to direct debt limitation			33,379
to direct debt illilitation			
Direct legal debt margin			<u>\$183,419</u>
Unvoted debt limitation (subject to 1% of County assessed valuation)		87,319	
Total net indebtedness (unvoted - subject to the 1% legal debt limitation)		(29,763)	
Total unvoted legal debt margin			\$57,556

¹ Direct legal debt limitation is outlined by the Ohio Revised Code, codifications 133.02 and 133.05, not including available equity in debt service fund.

² Refer to: "Table 6 - Assessed and Estimated Actual Value of Taxable Property" in this section.

³ Excludes Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans, and non-tax revenue bonds. Refer to and to "Note H - Long-term Debt and Other Obligations" in the Notes to the Financial Statements.

⁴ Excluded by state statute.

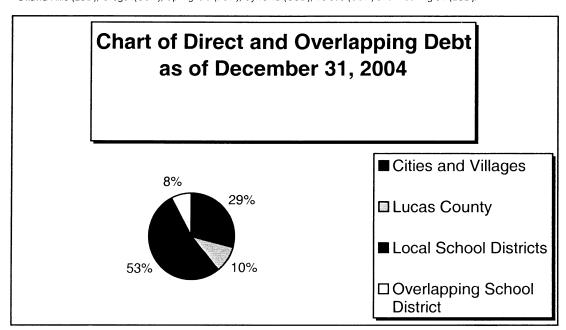
TABLE 12 LUCAS COUNTY, OHIO COMPUTATION OF DIRECT AND OVERLAPPING DEBT AS OF DECEMBER 31, 2004

(Amounts in 000's)

·	Debt Outstanding	Percent Applicable to County	Amount Applicable to County
Direct debt:			
Lucas County ¹	\$49,400	100.0%	\$49,400
Overlapping debt:			
Municipalities: ²			
All cities and villages within			
Lucas County	144,506	100.0%	144,506
Swanton Village	1,520	7.20%	109
School districts: ³			
All school districts			
within Lucas County	263,360	100.0%	263,360
Evergreen local	13,218	27.9%	3,688
Anthony Wayne local	28,866	98.2%	28,346
Swanton local	15,785	38.5%	6,077
Overlapping debt	467,255	95.5%	446,086
Total direct and overlapping debt	\$516,655	95.9%	\$495,486

¹ Excluding special assessment debt with governmental commitment, revenue bonds, general obligation bonds reported in Enterprise funds and Regional Jail bonds.

³ The school districts which are wholly located within the legal boundaries of Lucas County are: Maumee (CSD), Ottawa Hills (LSD), Oregon(CSD), Springfield (LSD), Sylvania (CSD), Toledo (CSD) and Washington (LSD).



² The cities which are wholly located within the legal boundaries of Lucas County are: Maumee, Oregon, Sylvania and Toledo. The villages which are wholly located within the legal boundaries of Lucas County are: Berkey, Harbor View, Holland, Ottawa Hills, Waterville and Whitehouse.

TABLE 13 LUCAS COUNTY, OHIO PROPERTY VALUES, BANK DEPOSITS AND CONSTRUCTION ACTIVITY LAST TEN FISCAL YEARS

(Dollar Amounts in 000's)

Fiscal Year	Assessed Values of ¹ Real, Personal and Utility Property(i)	Certified Bank Deposits (ii)	Valuation of ² Construction (iii)	Total² Permits Issued (iii)
1995	\$5,724,623	\$3,053,287	\$265,933	8,790
1996	5,777,793	3,810,869	347,064	11,524
1997	5,882,684	3,037,031	287,618	9,848
1998	6,360,884	5,302,858	163,312	7,484
1999	6,453,593	6,340,350	194,109	7,884
2000	6,586,846	2,413,149	201,872	7,527
2001	7,776,743	785,707	213,273	8,198
2002	7,717,907	167,588	239,518	8,529
2003	7,778,200	139,299	245,701	8,654
2004	8,579,701	184,607	262,324	8,684

Source (i): Lucas County Auditor

Source (ii): Data Services Department-Federal Reserve Bank of Cleveland.

Source (iii): Lucas County Building Regulation Department, City of Toledo Building Department, City of Oregon Inspection Department, City of Maumee Division of Building and the Village of Whitehouse Building Department.

¹ Refer to: "Table 6-Assessed and Estimated Actual Value of Taxable Property" in this section.

² Represents all privately owned new construction including residential and nonresidential structures, and residential and nonresidential garage and carport additions, alterations and conversions.

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TABLE 14 LUCAS COUNTY, OHIO TOP TEN PRIVATE SECTOR PRINCIPAL TAXPAYERS FOR FISCAL YEAR ENDED DECEMBER 31, 2004 (Amounts in 000's)

	2003		
	2003	Assessed	Total 2003
	Assessed	Personal	Assessed
	Real Estate	Property	Property
<u>Firm</u>	Values	Values	Values
General Motors Hydra-Matic	\$8,535	\$50,655	\$59,190
Sunoco Inc R&M	5,049	48,685	53,734
BP America	5,960	29,830	35,790
Daimler Chrysler	1,762	30,236	31,998
Block Communications	1,438	22,622	24,060
Owens Illinois	19.250	2,895	22,145
Johns Manville	3,694	18,286	21,980
The Andersons	13,411	7,352	20,763
Meijer Stores	13,435	7,267	20,702
Multi Foods	3,256	14,649	17,905
Totals	\$75,790	\$232,477	\$308,267

¹ Refer to: "Table 6-Assessed and Estimated Actual Value of Taxable Property" in this section.

Source: Lucas County Auditor

TABLE 15 LUCAS COUNTY, OHIO TOP FIVE PUBLIC UTILITY TAXPAYERS FOR FISCAL YEARS ENDED DECEMBER 31, 2004 AND DECEMBER 31, 2003 (Amounts in 000's)

	2004 Assessed	2003 Assessed	2004 Percent of Utilities Assessed
	Public	Public	Value to Total
	Utility	Utility	2004 Assessed
Utility	Values	Values	Value
Toledo Edison	\$111,915	\$112,924	1.29%
Ohio BellColumbia Gas	60,556 23,207	63,022 23,325	0.70% 0.27%
Northfolk Southern American Transmission System	10,287 25,788	10,343 27,809	0.12% 0.30%
Totals	\$231,753	\$237,423	2.68%

2003 Percent ¹ Firms Assessed Value to Total 2003 Assessed	Firms by	Top Ten Assessed y Values
Property Values	2004	2003
0.68%	1	2
0.62%	2	1
0.41%	3	4
0.37%	4	3
0.28%	5	5
0.25%	6	7
0.25%	7	6
0.24%	8	9
0.24%	9	8
0.21%	10	n/a

2003 Percent of Utilities Assessed Value to Total 2003 Assessed Value 1.45% 0.81% 0.30% 0.10% 0.30% 2.96%

TABLE 16 LUCAS COUNTY, OHIO DEMOGRAPHIC STATISTICS AS OF DECEMBER 31, 2004

POPULATION DENSITY

Census Year	Square Miles	Population in Lucas County	Population Density
1970	343.3	483,551	1,408.5
1980	343.3	471,741	1,383.4
1990	341.0	462,361	1,355.9
2000	341.0	455,054	1,334.5

Source: Bureau of Census-United States Department of Commerce

EMPLOYMENT TRENDS

Ten Year Average Employment

	County	County	U	nemployment Rate	
Year	Employed	Unemployed	County	Ohio	U.S.
1995	214,400	11,500	5.0%	4.8%	5.6%
1996	215,700	11,500	5.1%	4.9%	5.4%
1997	218,300	11,900	5.2%	4.6%	4.9%
1998	218,000	12,700	5.5%	4.2%	4.5%
1999	222,000	12,100	5.2%	4.2%	4.2%
2000	219,000	11,200	4.9%	4.1%	4.0%
2001	220,500	11,500	5.0%	4.3%	4.8%
2002	215,400	15,900	6.9%	5.7%	5.8%
2003	214,700	18,200	7.8%	6.1%	6.0%
2004	209,100	16,600	7.4%	6.1%	5.5%

2004 Monthly Employment

	County	County	Unemployment Rate		
Month	Employed	Unemployed	County	Ohio	U.S.
January	204,300	18,500	8.3%	7.0%	6.3%
February	206,100	17,900	8.0%	6.7%	6.0%
March	206,500	17,800	7.9%	6.6%	6.0%
April	208,100	16,800	7.5%	6.0%	5.4%
May	209,500	16,300	7.2%	5.8%	5.3%
June	209,000	17,800	7.9%	6.4%	5.8%
July	210,700	18,000	7.9%	6.3%	5.7%
August	209,900	15,900	7.0%	5.8%	5.4%
September	210,700	15,000	6.7%	5.8%	5.1%
October	211,700	15,300	6.7%	5.8%	5.1%
November	211,800	15,500	6.8%	6.0%	5.2%
December	210,800	14,700	6.5%	5.7%	5.1%

Source: Ohio Bureau of Employment Services

TABLE 17 LUCAS COUNTY, OHIO MISCELLANEOUS STATISTICS AS OF DECEMBER 31, 2004

HOSPITALS

<u>Name</u>	Number of Beds
Toledo Hospital	665
St. Vincent Mercy Medical Center	556
St. Charles Mercy Hospital	390
Medical College of Ohio	319
St. Lukes Hospital	316
Flower Hospital	542
St. Anne Mercy Hospital	142
Bay Park Community Hospital	82

Source: Lucas County Auditor

HIGHER EDUCATION INSTITUTIONS

lment
18.962
1,434
1,143
785
518
403
23 245

TABLE 17 LUCAS COUNTY MISCELLANEOUS STATISTICS-(continued) AS OF DECEMBER 31, 2004 (Dollar Amounts in 000's)

NATIONAL AND INTERNATIONAL FIRM RANKINGS

Firm	Overall Rank 2004	Overall Rank 2003	Ohio Rank 2004	Gross Sales	2004 Net Assets	Asset Rank
Dana Corporation Owens-Illinois Owens-Corning	201	193	10	\$10,939,000	\$9,047,000	291
	292	302	15	7,146,000	10,737,000	262
	349	350	20	5,675,000	7,639,000	321

INDUSTRIAL RANKINGS

Firm	2004 Number of Employees	Industry	2004 Rank	2003 Rank
Dana Corporation Owens-Illinois Owens-Corning	45,900	Motor Vehicle & Parts	10	8
	n/a	Building Materials, Glass	n/a	n/a
	19,000	Building Materials, Glass	1	1

TABLE 17 LUCAS COUNTY, OHIO MISCELLANEOUS STATISTICS-(continued) AS OF DECEMBER 31, 2004

EMPLOYERS

Top Ten Private Employers

Employer	Number of Employees	Primary Type of Product/Service
ProMedica Health Systems**	11,164	Medicine and health care
Mercy Health Partners*	6,640	Medicine and health care
Daimler-Chrysler/Toledo Jeep	5,281	Automatic manufacturing
General Motors/Power Train	3,590	Automatic manufacturing
Kroger	3,488	Retail grocery
Medical College of Ohio	3,341	Medicine and health care
Andersons	2,786	Grain Storage/Process/Retail
HCR Manor Care	2,568	Health Care Services
United Parcel Service	2,108	Mail Service
Lott Industries	<u>1,616</u>	Packaging Services
Top ten total employed	42,582	
Percent of total work force ¹	20.37%	

¹Refer to: "Employment Trends-Ten Year Employment" within Table 16 of this Section.

Goerlich Center, Caring Home Helath Serv. Lake Park, Golden Haven, Promedica Paramount & Promedica Phy. Support.

Source: Toledo Regional Growth Partnership

Top Five Public Employers

<u>Employer</u>	Number of Employees	Primary Type of Product/Service
Toledo Public Schools	5,600	Education (primary-secondary)
University of Toledo	5,185	Education (advanced)
Lucas County	4,040	Government services (various)
City of Toledo	2,910	Government services (various)
State of Ohio	2,409	Government services (various)
Total employed	20,144	
Percent of total work force1	9.64%	

¹Refer to: "Employment Trends-Ten Year Employment" within Table 16 of this Section.

Source: Toledo Regional Growth Partnership

^{*1997} Merger of Mercy, Riverside, St. Charles and St. Vincent Mercy Medical Centers.

^{**1998} Merger of Childrens Medical Center, Flower Hospital, Toledo Hospital, Crestview Club Apt.

